

*The City of*

101 Sharpe Avenue  
PO Box 987  
Union, SC 29379  
864-429-1700



2019-2020

**BUDGET**



**CITY OF UNION, SOUTH CAROLINA  
FISCAL YEAR 2019 – 2020 ADOPTED BUDGET**

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# **BUDGET INTRODUCTION**

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**City of Union, South Carolina**  
**LIST OF ELECTED and APPOINTED OFFICIALS**  
**as of June 30, 2019**

**ELECTED**

**Mayor**

**Harold E. Thompson**

**Councilmember, District 1**

**Tommy L. Anthony**

**Councilmember, District 2**

**Robert Garner-Mayor ProTem**

**Councilmember, District 3**

**Vicki Morgan**

**Councilmember, District 4**

**Ricky Todd Harris**

**Councilmember, District 5**

**Pamela G. Sloss**

**Councilmember, District 6**

**Sonja Craig**

**APPOINTED**

**City Attorney**

**Larry Flynn**

**City Recorder**

**Wade Hampton**

**City Clerk/Personnel Director**

**Gloria Rogers**

**Public Service Director**

**Kenneth Thomas**

**Maintenance Director**

**Leroy Edwards**

**Public Safety Director**

**Sam White**

**Finance Director**

**Laura Hembree**

**Utilities Director**

**Joe F. Nichols**

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# **GENERAL INFORMATION**

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City of Union, South Carolina  
Fiscal Year 2019-2020 Budget

**FOREWORD  
THE CITY**

Dear Reader,

Welcome to the City of Union, South Carolina. The City of Union has a population of 8,393. The City is the county seat of Union County with a population of 28,961.

Union is a unique blend of small town America and a progressive modern community. Here you'll find patriotism, hospitality and friendliness. People you pass on the street will smile, wave and say hello. Family values, church and the work ethic prevail.

Main Street is an active, viable business district where friends meet. Main Street Junction, an events center, is now open. It is located in Historic Downtown Union at 107 East Main Street. The facility provides the ideal indoor and outdoor location for weddings, receptions, banquets, parties and business meetings. A picturesque park with ornamental trees, plants and historical adornments is adjacent to Main Street Junction and available for rental. The 1<sup>st</sup> floor is designed to accommodate banquet, cocktail and theatre style configurations. Office space, a conference room, open flexible space, and a quaint dressing parlor are located on the 2<sup>nd</sup> floor.

Churches of all faiths abound and are busy all week with outreach programs.

Our school systems have up-to-date curricula and facilities that can take students from pre-school to college at the University of South Carolina-Union and Spartanburg Community College – Advance Technology Campus.

Recreational opportunities are everywhere, from hunting and fishing in Sumter National Forest, working out at the local YMCA, or enjoying an outing with your family at our public parks. A Sports Complex, that includes a Miracle League field, provides opportunity to host tournament baseball and softball.

Local government is efficient, responsive and non-intrusive, providing excellent utilities and services, as well as a high degree of security.

Incorporated on December 20, 1837, the City of Union is over one-hundred and eighty years old, one of South Carolina's first municipalities.

On July 1, 2018 The City of Union began to operate under the Council form of government, with six councilmembers and a mayor being elected to four-year staggered terms of office.

City Council sets policies and provides the framework for the many City services through

ordinances, resolutions and motions.

Regular meetings of City Council are held on the third Tuesday of each month at 6:30 p.m. at the Municipal Complex on Sharpe Avenue.

City Council is responsible for recommending policy, and carrying out the policies and enforcing the ordinances adopted by the Council. They are responsible for the effective and efficient operation of all City functions.

The City of Union is rich in tradition and history, with hospitality and courtesy being paramount.

### ***CITY OF UNION MISSION STATEMENT***

**“The City of Union will at all times provide quality services to all citizens equitably and in a fair, responsive, efficient and caring manner. We value employees who exhibit moral values that stress the importance of treating co-workers and our citizens with respect and fairness. We pledge to communicate and provide leadership effectively equitably with all our citizens, organizations and community at large as we try to develop and maintain a high quality of sustainable living in the City of Union.”**

### **BUDGETARY SYSTEM**

The fiscal year of the City of Union begins July 1 and ends June 30. Detailed provisions for the City's Budget are set forth in South Carolina Code and City Code.

The budget process begins in January - five (5) months before the budget will take effect. The FY2020 budget calendar, which follows, outlines the budget process for the City of Union.

### **FY 2020 BUDGET CALENDAR**

Jan 25	Budget worksheets to departments
Feb 25	Budget worksheets to Finance Department
Feb 26 – Mar 8	Review & compilation of all requests by Finance Department
Mar 11 - Mar 15	Mayor, reviews all requests in light of revenue projections
Mar 18 – Mar 22	Compilation of Budget Retreat Information
Mar 26, 27, & 28	Budget Workshops
Apr 1 – May 7	Mayor, Finance Director and Finance Staff review Budget Retreat

priorities in light of updated revenue projections and prepare budget document.

- May 8 – May 10 Mayor prepares budget message; assembly and typing of FY2020 Proposed Budget
- May 10 FY2020 Proposed Budget reviewed and printed
- May 13 Publish ad detailing Budget Summary for Public Hearing
- May 28 FY2020 Proposed Budget submitted to Council; First Reading of Proposed FY2020 Budget Ordinance by City Council
- June 18 Second Reading of Proposed FY2020 Budget and Tax Levy Ordinance by City Council
- June 19-27 FY2020 approved budget typed and printed
- June 28 Distribution of FY2020 budget document

Preliminary discussions between the Mayor and Department Heads take place to determine departmental needs and direction. The results of these discussions are assembled, along with financial forecasts, and presented to City Council at the annual budget workshop. During the budget workshop, City Council establishes goals, priorities, policies, and budget parameters for the upcoming fiscal year. Based on guidance given by Council at the workshop, a proposed budget is developed and submitted for consideration by City Council and the public prior to the beginning of the new fiscal year. The proposed budget receives a public hearing and requires first and second Reading by City Council before taking effect.

This budget once ratified by City Council, authorizes the Council to transfer funds as detailed in the Budget Ordinance, Section 3. They may not exceed the appropriated limits for expenditure in a given fund without first seeking a Budget Adjustment Ordinance from the Council.

The City maintains budgetary control on a GAAP basis at the object level (Salary, Regular; Salary, Part-Time; Overtime, Social Security, etc.) within each division. Detail control is accomplished by maintaining appropriations, expenditures and expended balances by line item within each operating division, within each operating department, and within each operating fund. Purchase requisitions or payments which would exceed their available object level appropriation are not processed without the approval of the Council.

## **THE ACCOUNTING SYSTEM**

The City's Accounting System is organized and operated on a fund basis. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. The types of funds to be used are determined by generally accepted accounting principles, and the number of individual funds established is determined by sound financial administration.

The City's records are maintained on a modified accrual basis for all governmental and fiduciary fund types. Accordingly, revenues are recognized when susceptible to accrual, i.e., both measurable and available. Expenditures, other than interest on long-term debt, are recorded as liabilities when incurred. The accrual basis of accounting is utilized by all proprietary funds.

### **THE CITY OF UNION ANNUAL BUDGET IS ORGANIZED AS FOLLOWS:**

The Mayor's Budget Message - This message gives an overview of the City's fiscal status, discusses future financial trends, highlights key budget items and provides any necessary additional information on the Budget document itself.

Personnel Report - This section contains the City Organizational Chart, Pay Plan, Position Class Array, Personnel Summary, Historical Staffing, and a narrative concerning Personnel/Benefit changes implemented in the Annual Budget document.

Financial Summaries - Summaries for all fund revenue and expenditure activity for the 2019-2020 fiscal years. Comparison data is provided, as well as illustrative charts and narratives.

Departmental Budgets - Expenditures by division are outlined by line item; narrative outlining divisional function and staffing level; detail of personnel and capital outlay; and brief analysis of significant change in the division budget.

Revenue Manual - Outlines a description of the revenue source; the legal authorization to collect it; the fee schedule, or how the revenue is calculated; a history of the revenue, and pertinent comments. The manual is grouped by fund.

Appendices - Glossary of Terms; enabling Ordinances.



CITY OF UNION  
101 SHARPE AVENUE  
P.O. BOX 987  
UNION, SC 29379  
864-429-1700

**TO:** The Members of City Council, and Citizens of the City of Union  
**FROM:** Mayor Harold E. Thompson  
**RE:** Budget Message

Ladies and Gentlemen:

This budget mirrors our commitment to provide excellent services to residents, business, and visitors. I am pleased to present you with the Annual Budget for Fiscal Year beginning July 1, 2019 and ending June 30, 2020 (FY 2019-2020) which total \$43,887,090.

**Maintains Service Capacity -** The intent of this goal is to establish a high quality of life by providing our customers with levels and standards that ensure adequate maintenance of City service levels and the entire City infrastructure. This ensures quality service levels, both now and in the future, in the following areas: Facilities, Utility Infrastructure, Equipment, General Government Infrastructure, Technology, Staff, and Roads.

**Public Safety –** The City intends to deliver criminal justice, fire and hometown security services to the citizens of Union to ensure safety, security as we progress toward making Union the safest City in South Carolina.

**Long term Plan for Economic Development –** The City recognizes the importance of strengthening its role as a place for economic activity through job creation, business location and expansion, redevelopment, retention, and tourism.

**Management Growth –** Development projects will continue to evolve this fiscal year and test City resources. These projects present excellent opportunities for managed and strategic growth for the City.

**Emphasizes Quality of Government –** The City is committed to the extraordinary delivery of quality services to citizens provided by a customer-focused, well-trained, highly motivated workforce.

**Implementation of the Financial Management Plan –** The City develops and maintains financial policies and practice for the City of Union that ensures adequate protection of the City's financial resources.

**Provide open and Efficient Communication –** We strive to enhance our ability to provide open and effective communication with the public, private, and political customers, and with all other internal and external customers.

Future Fiscal  
Status

While we have been able to produce a General Fund budget that is balanced, we have done so by the dependence of a fee in lieu from the City's Enterprise Funds and prior year fund balance.

Future budgets will be increasingly difficult to balance without additional revenues. The City will continue to work with businesses and developers to expand and grow with tax base.

City Council will continue to explore ways to bring new resources to the General Fund and seriously consider ways to increase the City's existing revenues.

Working to keep up with inflationary pressures, federal and state mandates, personnel costs driven by health insurance and workman's compensation expenses, and work-place regulations, will be a challenge in the future.

Early projection of General Fund revenues and current programs reveal a renewed deficit situation in future budgets. The implementation of a local hospitality and accommodations tax generates additional funds for providing tourism and recreational events. This additional revenue reduces the General Fund Expenditures on these types of events.

In the Enterprise Fund, the full impact of mandated projects and the cost of wholesale energy continue to be felt in fiscal year 2019-2020. Dependence of the General Fund upon the Enterprise Fund may cause rate increases and/or the curtailment of some capital improvements projects. The Enterprise Fund is expected to grow customer base in the future as new businesses continue to develop throughout Union County. The City through its utilities (water, sewer, electric, and gas) is a key player in economic growth. The dependence on the City to provide key services and stimulate development is essential.

As we continue to work together for growth and development the challenge of revenue generation can be met, and there is no reason why the City should not continue to be fiscally healthy.

Conclusion

We remain very mindful of the budgetary and fiscal challenges our City faces. Again we are not being forced to cut any services or any of our workforces. But there is an increasing cost to provide police and fire protection, maintaining a sound infrastructure to support the valuable utilities we provide our citizens and adequate healthcare for our employees that maintain these services.

We understand that the services we provide cost money to maintain but we must insist the money we collect from our citizens be spent in an honest and efficient manner.

Above all, gratitude and appreciation is extended to City Council for their numerous hours devoted to understanding the budget and for their guidance and support. Special appreciation is extended to Council for addressing many difficult issues.

This budget would not have come to be if it were not for the hard work and long hours spent by many City Employees.

Sincerely,



Harold E. Thompson  
Mayor, City of Union

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## **BUDGET SUMMARY**

The FY 2019/2020 adopted balanced budget totals \$43,887,090, a decrease of 2.3% over last fiscal year budget totals.

The General Fund budgeted expenditures total \$6,604,330, an increase of \$340,090 or 5.4% over FY 2018/2019. There are many fiscal pressures on the General Fund. State law limits the increases of property tax millage unless the government has a specific reason. The City will increase property taxes for FY 2020 by 3.0 mills. The 2019 tax rate will be set at 89.8 Mills. The Local Government Fund, which is funded by state revenues, continues to be debated by our state legislature concerning projected funding for FY 2020. The transfer of funds from the (2) two enterprise funds of the City continue to be a major revenue source of the General Fund at \$1,790,190 or 29% of total projected revenues of \$6,077,490. The Public Safety Department, which is 57% of the General Fund Budget, continues to pressure resources of the General Fund.

The hospitality and accommodations fee has allowed council to appropriate funds for local tourism and tourism related recreational events and projects. This fund has relieved some of the stress on the General Fund to fund these events.

The Solid Waste Management Fund's budget for FY 2019/2020 totals \$855,240, an increase of \$70,730 or 8% over FY 2018/2019. The monthly garbage fee will increase by \$1 per month to \$17.00.

The Utility Enterprise fund budget expenses for FY 2019/2020 total \$35,632,000, a decrease of \$1,453,300 or 3.9% under FY 2018/2019. Electric wholesale costs and natural gas wholesale costs are projected to be stable with no rate increase. State and Federal mandates, as well as the loss of industrial base, continue to stress the water and sewer divisions. The City's water division provides water to approximately 6018 customers directly, as well as (5) water districts, and provides sewer service to approximately 4815 customers. Water rates and sewer rates will not see an increase for FY 2019/2020. Water district wholesale rates are set by contract.

The General Fund and Enterprise Funds will be balanced using fund balance and retained earnings accumulated from prior years.

## **RATE INCREASES**

The General Fund FY 2019/2020 budget includes a millage increase of 3.0 mills, making the tax millage at 89.8 mills. A \$5.00 brush disposal fee is also added for this fiscal year. The General Fund, again this year, will rely on prior year fund balance to present a balanced budget.

The Solid Waste Management fee will increase to \$17.00 per month. This fund will be balanced using prior year retained earnings.

The City continues to be challenged to establish electric wholesale costs due to the complicated billing arrangement we have between Lockhart Power Company and Piedmont Municipal Power Agency (PMPA). Natural gas wholesale commodity rates continue to remain stable. Indicators in the market expect natural gas commodity increases to be moderate for FY 2020. The purchase power adjustment (PPA) will continue to be a factor in computing electric rates because of our billing arrangements with Lockhart Power and Piedmont Municipal Power Agency. The natural gas base rates will remain the same, but the purchase gas adjustment (PGA) will continue. Water and wastewater rates will not see an increase. Water District wholesale rates are set by contract.

The City will rely on prior year retained earnings to maintain the combined utility system.

The General Fund with a \$526,840 deficit will need to secure more funding or reduce expenditures going forward. Solid Waste Management, even with a proposed balanced budget, will see future capital needs. Mandates from State and Federal Agencies continue to stress all our Utilities. The electric utilities service territory is confined, and that leaves the City at a disadvantage in attracting industrial load. The natural gas system is one of the bright spots for the City. Our industrial load continues to increase due to the economic upturn and new growth. Water and wastewater, with proposed deficits of \$1,628,710 and \$1,893,145 respectively, are a concern. Water and wastewater, with decreasing volumes, rely heavily on the Combined Utility concept.

## **STAFF AND COMPENSATION CHANGES**

FY 2019/2020 will see City employees receiving a cost of living adjustment of 2.6%. The size of the City's workforce will increase by four (4) employees for fiscal year 2020. There will be eight (8) additions - a City Administrator, a Part-Time Officer in the Public Safety Department, three (3) part-time positions in the Main Street Junction Department, and three (3) Heavy Equipment Operators, one each in the Solid Waste Department, the Gas Department, and the Electric Department. Four lost positions are three (3) employees due to the loss of the Union Connection, and one position in the Utility Administration Department.

## **BUDGET HIGHLIGHTS**

1. The General Tax millage rate will increase to 89.8 mills. A \$5.00 brush disposal fee will be added to the tax notices.
2. The Solid Waste Management fee will increase to \$17.
3. Electric Rates will remain the same for FY 2020; however, the (PPA) purchase power adjustment will continue to be a factor in computing monthly electric rates as we go forward.
4. Water rates will remain the same. Wholesale water district rates are set by contract.
5. Wastewater charges will remain the same.
6. Natural Gas rates will remain the same, with a monthly purchase gas adjustment (PGA) continuing.
7. The City expects to continue its solicitation of the State Highway Department for street resurfacing and sidewalk projects and to apply for grants to enhance the quality of life of our citizens and utility customers.
8. Capital in the amount of \$295,250 is provided in the General Fund. See Capital Summary for details.
9. Capital equipment in the amount of \$188,000 is provided in the Utility Fund. See Capital Summary for details.
10. \$4,647,700 is provided for Utility Infrastructure improvements. See Capital Summary for details.
11. A 2.6% cost of living raise is provided in this year's appropriation for employees.
12. For FY 2020 the City will continue to add a convenience fee for the cost of processing credit cards for payments paid to the City at City Hall or by telephone. This will include the payment of utility bills and solid waste fees. The convenience fee will be revenue neutral, with the City just passing on the fee charged. Online and automated telephone payments of utility billing fees will continue to be absorbed by City.
13. The City continues to assist outside agencies for the betterment of our City. On September 1, 2010 a Local hospitality and accommodations fee was implemented. These funds will be used to fund outside organizations and events to promote tourism and recreational events as provided by S.C. Code Section 6-1-530 and 6-1-730.

14. The following is a list of special revenue funds and their FY 2019-2020 proposed budgets:

Local Hospitality and Accommodations	\$445,000
Main Street Junction	133,520
Economic Development Fund	100,000
Drug Fund	7,000
Community Change Fund	20,000
Debt Service- Tax Increment District	90,000

# PERSONNEL

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## **EMPLOYEES BY DEPARTMENT**

<b><u>CLASSIFICATION</u></b>	<b><u>FY2015 ADOPTED</u></b>	<b><u>FY2016 ADOPTED</u></b>	<b><u>FY2017 ADOPTED</u></b>	<b><u>FY2018 ADOPTED</u></b>	<b><u>FY2019 ADOPTED</u></b>	<b><u>FY2020 PROPOSED</u></b>
LEGISLATIVE	9	9	9	9	9	10 (1)
CITY COURT	2	2	2	2	2	2
THE UNION CONNECTION	3	3	3	3	3	0 (2)
PUBLIC SAFETY	41	41	41	38	38	39 (3)
PUBLIC SERVICE - STREET DEPT.	8	8	8	7	7	7 (4)
PUBLIC SERVICE - SOLID WASTE	5	5	5	5	5	6 (5)
BUILDING & ZONING	3	3	4	4	3	3
MAIN STREET JUNCTION	0	0	0	1	1	4 (6)
VEHICLE MAINTENANCE	4	4	4	4	4	4
ACCOUNTING	5	5	5	5	5	5
UTILITY BILLING	9	9	9	8	8	8
UTILITIES - ADMINISTRATION	3	4	4	4	4	3 (7)
UTILITIES - SUPPORT SERVICES	4	4	4	4	4	4
UTILITIES - ELECTRIC	8	8	9	8	8	9 (8)
UTILITIES - WATER	14	14	15	14	14	14
UTILITIES - WASTEWATER	7	6	6	5	5	5
UTILITIES - GAS	10	10	10	10	11	12 (9)
<b>TOTAL</b>	<b>135</b>	<b>135</b>	<b>138</b>	<b>131</b>	<b>131</b>	<b>135</b>
<b>LESS ELECTED OFFICIALS</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
	<b>128</b>	<b>128</b>	<b>131</b>	<b>124</b>	<b>124</b>	<b>128</b>

1. The Mayor, six councilmembers, the Municipal Clerk/Personnel Director, and the Management Services Secretary are budgeted in this account. A City Administrator has been added to this account, effective 7/1/19.
2. This department has been removed for fiscal year 2020.
3. A part-time court officer has been added to this account.
4. The Public Service Director has been moved to this department.
5. A Heavy Equipment Operator has been added to this department.
6. Three (3) part-time positions have been added to this account.
7. The Assistant Utilities Director position has been removed for fiscal year 2020.
8. An Electric Groundsman has been added to this account.
9. A Heavy Equipment Operator has been added to this account.

## **PERSONNEL REPORT**

The City of Union is the County Seat of Union County with just over 8,300 persons residing within the four and a half square miles of corporate limits. The City of Union is a community of gradual but positive change, along with hospitality and courtesy. Our primary goal is service to our citizens.

### **CITY ORGANIZATION**

The City of Union is under the Council form of government. This structure consists of a Mayor and six Councilmembers. City Council employs a City Administrator who handles all of the day-to-day activities of the City. He has responsibility for the hiring of all budgeted positions except for those non-classified positions directly appointed by City Council.

City services are organized into departments and divisions.

The City of Union continues to grow, requiring City services to grow as well. New employees have only been added after much consideration, to carry out the tasks of the City. Presently 129 full-time and 6 part-time positions carry out the operations of the City government. There is a 2.6% cost of living adjustment included in the budget.

The key to any service provider is people. The City of Union is proud of its work force and the job that they do. We feel that the employee is an investment in time and money with performance being the only measurement of return on that investment.

### **Employee Benefits**

To keep pace with employee needs, there have been many changes in the overall benefit package of the City of Union.

#### **Health Insurance**

The City of Union provides health and dental insurance under its group policy with the State Plan which is administered by the S.C. Budget and Control Board, Public Employee Benefit Authority. The City of Union joined the State Plan in July 1997. This has proven to be one of the best things that could have happened for the City and the employees. Health insurance coverage is one of the most valuable benefits that our employees enjoy.

City employees are able to have their claims electronically filed by participating physicians. Most employees prefer to drop by the office or call to inquire on payment status or problems in dealing with doctors or hospitals. When employees are not satisfied

## **Personnel (Continued)**

with the way a claim is handled, the Personnel Director acts as a liaison between the claimant and the third party administrator.

The City has been involved with a Cafeteria Plan for several years, with limited participation. In 1998, the City began using the Money-Plus option of the State Health Plan. This plan enables employees to pay out-of-pocket child care or health expenses from pre-tax dollars, with more money being left in the pocket of the employee. The City has also been energetic in other areas of employee benefits. A Buy-Back for sick leave that rewards employees for not abusing the use of sick leave and the implementation of a Wage and Compensation study are some of the more significant changes in the City of Union benefit package.

Training remains a top priority and employees are urged to develop their work skills. Training is offered and often required in order to keep employees proficient and up to date in their work. An aggressive training program headed by a Training Officer is in place and working well in the Public Safety Department. The services of a Safety Consultant have proven to be an effective way to curb the rising cost of Workers' Compensation insurance. All employees are expected and encouraged to take advantage of any opportunities for training that may be offered. The Personnel Office makes every attempt to keep Department Heads aware of all training opportunities as they become available.

## **Compensation**

In FY 2001-02, a Wage and Compensation Study resulted in a position classification system with a recommended salary schedule and new job descriptions. This system has worked well for the City. A Wage and Compensation Study is being performed for FY 2019-20.

Even though there has been relative stability in personnel numbers and costs over the last several years, there are several factors that would point toward future growth in personnel and personnel costs in the future.

- The City of Union receives requests for new utility services inside and outside of the corporate limits of the City of Union, the demand for City of Union utility services are expected to grow as all areas of economic development expand in the City of Union and Union County.
- Department Heads have been asked to review all positions for need and effectiveness. Reorganization and automation has been used as an effective tool to control growth in the workforce.
- There is currently no health insurance premium increase anticipated for employers for calendar year 2020. The experience rating surcharge for employer and employees has decreased from .099% to .096%.

## Personnel (Continued)

- Retirement costs, employer part, will increase for FY 2020 by 1%. Employer cost will increase to 15.56% for SCRS and 18.24% for member in the PORS.
- Workman's Compensation costs saw a significant decrease for calendar years 2016 through 2018. Claims were down dramatically. Premium payments have decreased by \$45,000 from 2018 to 2019. General Liability premiums have also decreased.
- In-House Safety Training, along with a Safety Consultant and our own Safety Committee has increased our awareness of potential hazards to our employees over the years. SCMIT now provides courtesy safety inspections. Continued promotion of safety equipment and employee recognition of proper safety procedures will remain a priority. Litigation and loss time claims has decreased.
- SCMIT and SCMIRF now provide online training to employees. The law enforcement and corrections courses are approved for 55 hours of continuing education credit through the SCCJA.
- The Blood-borne Pathogens Standard has significantly changed the way some employees work. Public Safety and Public Works employees have undergone extensive training on the requirements and steps needed to comply with the Act. HBV vaccine has been provided to all employees identified as "at risk". The final effect and costs of this regulation are still to be calculated.
- Annual adjustments to reflect the market conditions to maintain the current competitiveness level to compete for its labor supply plays a large factor in cost.
- The Omnibus Transportation Testing Act which took effect in January 1995 requires implementation of a drug and alcohol testing policy as well as random tests for all drivers who have CDL driver's license.
- New federal regulations for CDL drivers became effective January 30, 2012. All CDL drivers for the City of Union are in compliance with federal regulations.
- Alcohol & Drug Testing Policy for Law Enforcement Personnel took effect July 1, 2012 for the adoption of a "Zero-Tolerance" Standard.

Future efforts toward reducing personnel costs must be explored, while at the same time seeking to improve employee productivity. Benefit costs per employee are sure to rise.

**CITY OF UNION  
ANNUAL BUDGET  
FY 2019-2020**

**PERSONNEL SUMMARY**

DESCRIPTION	2019-2020 PROPOSED POSITIONS	2019-2020 PROPOSED BUDGET
<b>GENERAL FUND</b>		
<u>LEGISLATIVE</u>		
Mayor	1	
Councilmembers	6	
City Administrator	1	
Municipal Clerk/Personnel Director	1	
Management Services Secretary	1	
<b>Total</b>	<u>10</u>	<u>\$530,320</u>
<u>CITY COURT</u>		
Municipal Judge	1	
Bailiff (part-time)	1	
<b>Total</b>	<u>2</u>	<u>\$46,170</u>
<u>PUBLIC SAFETY</u>		
Director Public Safety	1	
Captains	2	
Lieutenants	3	
Investigators II	3	
Sergeants	4	
Corporals	4	
Public Safety Officers	9	
School Resource Officers	1	
Part-time Court Officer	1	
Records Clerk	3	
Part-time Officers	1	
Firemen	7	
<b>Total</b>	<u>39</u>	<u>\$2,914,270</u>
<u>PUBLIC SERVICE - STREET</u>		
Public Service Director	1	
Supervisor	1	
Heavy Equip Oper.	5	
<b>Total</b>	<u>7</u>	<u>\$518,230</u>
<u>PLANNING</u>		
Business License Coordinator	1	
Zoning Coordinator	1	
Clerk Trainee	1	
<b>Total</b>	<u>3</u>	<u>\$168,320</u>
<b>SOLID WASTE FUND</b>		
<u>SOLID WASTE</u>		
Heavy Equipment Operators	5	
Light Equipment Operator	1	
<b>Total</b>	<u>6</u>	

<b>Total</b>	<b>6</b>	<b>\$349,340</b>
<b>MAIN STREET JUNCTION</b>		
<u>MAIN STREET JUNCTION</u>		
Facilities Manager	1	
Part-time Employees	3	
<b>Total</b>	<b>4</b>	<b>\$79,920</b>
<b>UTILITY FUND</b>		
<u>FINANCE - ACCOUNTING</u>		
Finance Director	1	
Accounting Supervisor	1	
Payroll Coordinator	1	
Accounts Payable Coordinator	1	
Tax Coordinator	1	
<b>Total</b>	<b>5</b>	<b>\$402,040</b>
<u>FINANCE - UTILITY BILLING</u>		
Senior Meter Reader	1	
Meter Readers	2	
Account Clerks	3	
Customer Service Representative	1	
Utility Billing Coordinator	1	
<b>Total</b>	<b>8</b>	<b>\$482,720</b>
<u>VEHICLE MAINTENANCE</u>		
Maintenance Director	1	
Auto Technician II	1	
Auto Technician III	1	
Utility Worker II	1	
<b>Total</b>	<b>4</b>	<b>\$298,370</b>
<u>UTILITY ADMINISTRATION</u>		
Utility Director	1	
Administrative Assistant	1	
Mapping Technician	1	
<b>Total</b>	<b>3</b>	<b>\$310,190</b>
<u>UTILITY SUPPORT SERVICES</u>		
Warehouse/Procurement Agent	1	
Maintenance Technician	1	
Warehouseman	1	
Service Locator	1	
<b>Total</b>	<b>4</b>	<b>\$292,790</b>
<u>ELECTRIC</u>		
Construction & Maintenance Supervisor	1	
Assistant Supervisor	1	
Lineman II	6	
Lineman III	1	
<b>Total</b>	<b>9</b>	<b>\$814,520</b>

**WATER**

Construction & Maintenance Supervisor	1	
Assistant Supervisor	1	
Serviceman	1	
Heavy Equipment Operators	4	
Water Plant Supervisor	1	
Water Plant Operators	6	
<b>Total</b>	<b>14</b>	<b>\$1,033,040</b>

**WASTEWATER**

Wastewater Plant Supervisor	1	
Wastewater Plant Operators	4	
<b>Total</b>	<b>5</b>	<b>\$435,270</b>

**NATURAL GAS**

Construction & Maintenance Supervisor	1	
Assistant Supervisor	1	
Welder	1	
Heavy Equipment Operator	7	
Measurement & Control Dispatcher	1	
Gas Dispatcher/Serviceman	1	
<b>Total</b>	<b>12</b>	<b>\$838,500</b>

**CITYWIDE TOTAL**

	<b>135</b>	
Less Elected Officials	<b>7</b>	
<b>TOTAL</b>	<b>128</b>	<b>\$9,514,010</b>

# **FINANCIAL SUMMARIES**

**CITY OF UNION  
SOURCES & USES  
FISCAL YEAR 2020**

	<b>GENERAL FUND</b>	<b>LOCAL HOSPITALITY &amp; ACCOMM. FUND</b>	<b>ECONOMIC DEVELOPMENT FUND</b>	<b>DRUG FUND</b>	<b>COMMUNITY CHANGE</b>
<b>REVENUES</b>					
Taxes and penalties	\$1,623,580	\$250,000			
Fee in lieu of taxes	24,000				
License, permits, and fees	1,280,000				
Fines and forfeitures	60,500				
State collecting taxes	439,060				
Intergovernmental Revenue	820,290				
Interest	3,000				
Other	36,870				
Solid waste fee					
Sales-electric					
Sales-water					
Sales-gas					
Charges-wastewater					
Community Change					19,000
Fee in lieu of franchise fees/Tranfers	1,790,190				
<b>TOTAL SOURCES</b>	<b><u>\$6,077,490</u></b>	<b><u>\$250,000</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$19,000</u></b>
Personnel cost	\$4,215,910				
Power and natural gas for resale					
Maintenance and operations	2,009,300	445,000	100,000	7,000	20,000
Allocation	120,740				
Payment in lieu of franchise fee					
Capital equipment and building	158,000				
Capital cost-Infrastructure					
Debt service	100,380				
Transfers	0		0		
Economic Development					
<b>TOTAL USES OF FUNDS</b>	<b><u>\$6,604,330</u></b>	<b><u>\$445,000</u></b>	<b><u>\$100,000</u></b>	<b><u>\$7,000</u></b>	<b><u>\$20,000</u></b>
Balance using Fund Balance/reserves	-\$526,840	-\$195,000	-\$100,000	-\$7,000	-\$1,000

DEBT SERVICE- TAX INCREMENT DISTRICT	MAIN STREET JUNCTION	ENTERPRISE FUNDS		TOTAL
		UTILITY	SOLID WASTE	
\$90,000				\$1,963,580
				24,000
				1,280,000
				60,500
				439,060
	90,000			910,290
		200,000	0	203,000
	44,500	265,000		346,370
			807,000	807,000
		17,824,180		17,824,180
		3,536,020		3,536,020
		10,649,920		10,649,920
		3,034,160		3,034,160
				19,000
			-	1,790,190
<b><u>\$90,000</u></b>	<b><u>\$134,500</u></b>	<b><u>\$35,509,280</u></b>	<b><u>\$807,000</u></b>	<b><u>\$42,887,270</u></b>
	\$79,920	\$2,830,420	\$349,340	\$7,475,590
		18,947,060		18,947,060
	53,600	2,845,100	432,480	5,912,480
		2,800,680	53,660	2,975,080
		1,751,730		1,751,730
		188,000	0	346,000
		4,647,700		4,647,700
90,000		1,621,310	19,760	1,831,450
				0
	0			0
<b><u>\$90,000</u></b>	<b><u>\$133,520</u></b>	<b><u>\$35,632,000</u></b>	<b><u>\$855,240</u></b>	<b><u>\$43,887,090</u></b>
\$0	\$980	-\$122,720	-\$48,240	-\$999,820

## CAPITAL SUMMARY-ALL FUNDS

The City has begun a policy to purchase all capital on a pay-as-you-go financing methodology. Capital expenditures have been chosen based on the availability of funding. The City's equipment is first rate and the majority of its infrastructure is in good to excellent condition, with the exception of an aged water distribution/wastewater collection system. The financing of needed improvements/equipment on a pay-as-you-go basis will have to be furnished by increasing utility rates. Any major improvements or equipment will need to be funded by the use of borrowed funds or grants.

A summary of capital by fund and department is in the following table for the budgeted fiscal year. Capital expenditures make up a substantial portion of the budgetary expenditure of \$43,887,090:

<u>FUND</u>	<u>TOTAL CAPITAL</u>
General	\$ 324,750
Combined Utility	<u>4,647,700</u>
<b>TOTAL</b>	<b>\$4,972,450</b>
<u>DEPARTMENT</u>	
City Facilities	\$166,750
Public Safety	128,500
Street Department	29,500
Electric	426,000
Water	1,451,500
Wastewater	2,037,400
Gas	644,800
Warehouse	276,000
<b>TOTAL</b>	<b>\$5,160,450</b>

The City believes that in order to successfully deliver the various services to its constituents, it is necessary to provide first-class equipment and facilities in order for employees to efficiently perform the City's many specialized tasks. The City has shown the willingness to provide the necessary equipment for employees to meet the many service demands of the public. Timely replacement of motorized equipment is necessary in order to ensure the most efficient delivery of services. Other vehicles, such as fire trucks, construction equipment and pickup trucks, are replaced based upon a set replacement schedule. This replacement policy ensures that equipment being used by employees for the public is in good working order, which protects the interest of those who work and live in the City of Union.

### GENERAL FUND CAPITAL

<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
City Facilities Maintenance	Carpet	78,750
	Paving/restriping parking lot	88,000
Public Safety	Patrol Cars- Equipped	92,500
	SCBA Device (4)	36,000
Street Department	Pickup Truck	29,500
 <b><u>TOTAL GENERAL FUND CAPITAL FY2020:</u></b>		 <b><u>\$324,750</u></b>

## SOLID WASTE MANAGEMENT FUND

The Solid Waste Management Fund has been in transition since its inception July 1, 1995. With the closing of the Union County Landfill and the opening of a private landfill over 25 miles from the City, a decision was made FY2002-03 to build a transfer station. This building was financed with an advance from the General Fund using undesignated General Fund Balance. To minimize expenditures in this fund for FY2020, a garbage truck will be purchased by borrowing funds from the Combined Utility Fund. Also, an alternate garbage truck already in use will be rebuilt.

## COMBINED UTILITY FUNDS – EQUIPMENT

The Combined Utility Fund is made up of electric, water, wastewater, and natural gas divisions. The above utilities are supported by several other departments.

The following table will list the various capital expenditures for equipment and motor vehicles:

<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
Electric	Service Truck	\$46,000
Water	Pickup Truck	30,000
Sewer	Pickup Truck	32,000
Natural Gas	Mini-Excavator	80,000
<b><u>COMBINED UTILITY EQUIPMENT AND MOTOR VEHICLES:</u></b>		<b><u>\$188,000</u></b>

## COMBINED UTILITY FUNDS - INFRASTRUCTURE

The City's policy capitalization threshold is \$5,000 for equipment. Any of the above items less than \$5,000 are shown under tools and equipment in the operating and maintenance section of the budget. All items over \$5,000 are budgeted as capital and will be depreciated.

Several major improvements are budgeted from the combined utility for FY2020. Again, the pay-as-you-go mechanism will be used to fund these various projects. All projects listed below will be funded from operations or from retained earnings.

The Combined Utility is projected to spend \$4,647,700 on capital projects. The following is a summary of projects for FY2020.

### ELECTRIC

For system improvements to include new subdivisions, street lighting and pole

replacement. City employees' salary and benefits are included in this amount. Also included is cost for engineering and materials.	\$198,000
Fiber Expansion	52,000
Substation Upgrades	130,000
<b>TOTAL ELECTRIC:</b>	<b>\$380,000</b>

**WATER**

General upgrades to the system, to include Monarch and Buffalo. This consists of replacing distribution piping, water tanks, pump station. Also included is cost for engineering and materials. \$287,700

Water Plant	
-Laboratory Equipment	40,000
-Service Pump – Rotating Parts	35,000
-Treatment Basins/Flocculators	325,000
-SCADA System, computer system upgrade	21,000
Aqua Lane Pump Station	300,000
River Pump Station - miscellaneous work	79,200
Reservoir Pump Station	73,600
Elevated Tanks – Improvements	260,000
<b>TOTAL WATER:</b>	<b>\$ 1,421,500</b>

**WASTEWATER**

Appropriated for sewer collection rehabilitation and improvement all Union areas. Included in these costs are materials and engineering fees.	\$312,000
Tosch Creek Plant – repair or replacement, aerators, clarifiers, and pumps	94,400
-Sodium Hypochlorite Disinfection	780,000
Pump Stations – Major Equipment Repair Allowance	26,000
Monarch Area Improvements	450,000
Highway 49 & Evans Street Improvements	285,000
SCADA System Phased Construction	58,000

**TOTAL WASTEWATER:** **\$ 2,005,400**

**NATURAL GAS**

Appropriated to expand system in specific areas (small runs), service extensions to dwellings or businesses. Included in this amount are employee salaries and fringe benefits that will be capitalized. Also included are material and engineering costs. **\$286,800**

System expansion –

Phase III-B – LP Poly – Spartanburg County Roads **174,000**

Phase IV – L.P. Poly – Union County Roads **104,000**

**TOTAL NATURAL GAS:** **\$564,800**

**GENERAL UTILITY WORK**

Relocate Warehouse Facility **\$276,000**

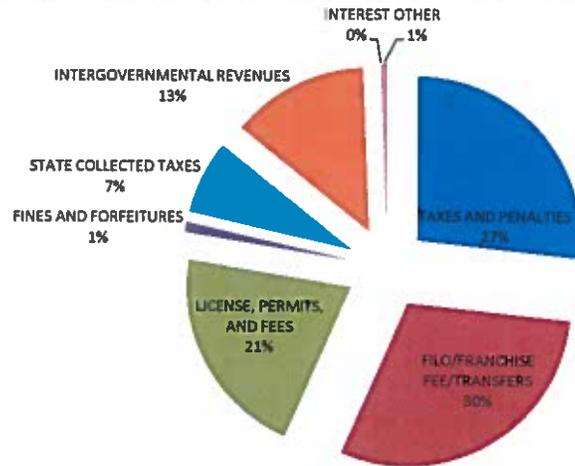
The following is a list of capital infrastructure expenditures projected for FY2020 by division in the combined utility:

<b><u>DIVISION</u></b>	<b><u>AMOUNT</u></b>
Electric	\$ 380,000
Water	1,421,500
Wastewater	2,005,400
Gas	564,800
Warehouse	276,000
<b>TOTAL COMBINED UTILITY CAPITAL INFRASTRUCTURE:</b>	<b>\$4,647,700</b>

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**CITY OF UNION  
GENERAL FUND REVENUES  
FISCAL YEAR 2020**

	<b>FY2018 ACTUAL</b>	<b>FY2019 BUDGETED</b>	<b>FY2019 ESTIMATED</b>	<b>FY2020 PROPOSED</b>
<b>TAXES AND PENALTIES</b>	\$1,828,189	\$1,500,480	\$1,500,480	\$1,623,580
<b>FEE IN LIEU OF TAXES/FRANCHISE FEE/ TRANSFERS</b>	1,777,414	1,777,310	1,777,310	1,814,190
<b>LICENSE, PERMITS, AND FEES</b>	1,313,171	1,197,000	1,197,000	1,280,000
<b>FINES AND FORFEITURES</b>	55,039	83,500	83,500	60,500
<b>STATE COLLECTED TAXES</b>	461,769	431,460	431,460	439,060
<b>INTERGOVERNMENTAL REVENUES</b>	681,407	615,440	615,440	820,290
<b>INTEREST</b>	1,520	1,300	1,300	3,000
<b>OTHER</b>	44,199	35,370	35,370	36,870
<b>TOTAL</b>	<b>\$6,162,708</b>	<b>\$5,641,860</b>	<b>\$5,641,860</b>	<b>\$6,077,490</b>



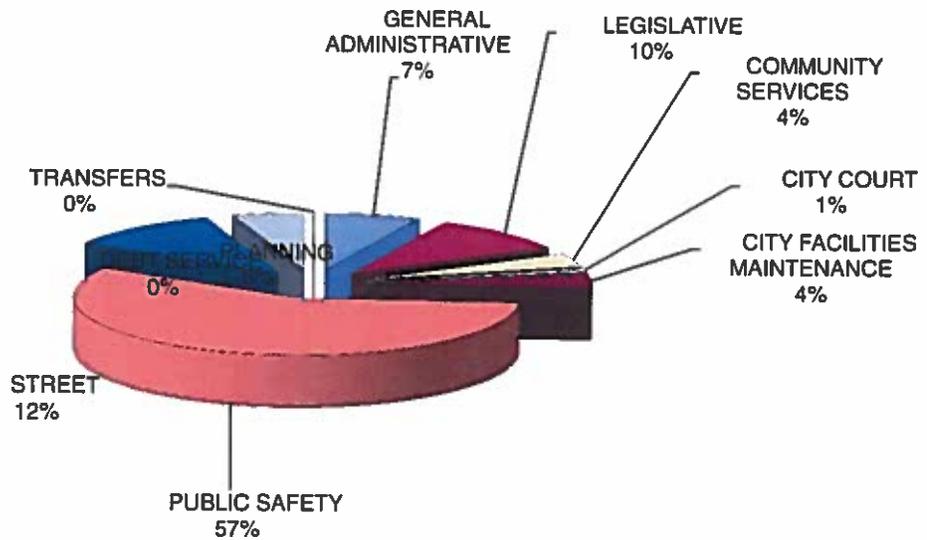
**CITY OF UNION  
 DETAIL OF ESTIMATED REVENUE  
 GENERAL FUND  
 FISCAL YEAR 2020**

	<b>FY2018 ACTUAL</b>	<b>FY2019 BUDGETED</b>	<b>FY2019 ESTIMATED</b>	<b>FY2020 PROPOSED</b>
<b>BEGINNING FUND BALANCE</b>	<b><u>\$3,345,770</u></b>	<b><u>\$3,866,438</u></b>	<b><u>\$3,866,438</u></b>	<b><u>\$3,244,058</u></b>
<b>TAXES:</b>				
GENERAL TAXES	1,803,072	1,475,480	1,475,480	1,598,580
PENALTIES & INT. ON DELQ. TAXES	<u>25,117</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
<b>TOTAL</b>	<b><u>1,828,189</u></b>	<b><u>1,500,480</u></b>	<b><u>1,500,480</u></b>	<b><u>1,623,580</u></b>
<b>PAYMENT IN LIEU OF TAXES/FRANCHISE FEES:</b>				
HOUSING AUTHORITY	24,598	24,000	24,000	24,000
ENTERPRISE FUND-UTILITIES	1,714,752	1,715,250	1,715,250	1,751,700
ENTERPRISE FUND-SOLID WASTE MGMT.	<u>38,064</u>	<u>38,060</u>	<u>38,060</u>	<u>38,490</u>
<b>TOTAL</b>	<b><u>1,777,414</u></b>	<b><u>1,777,310</u></b>	<b><u>1,777,310</u></b>	<b><u>1,814,190</u></b>
<b>LICENSES &amp; PERMITS:</b>				
BUSINESS & PROF. LICENSES	1,275,927	1,170,500	1,170,500	1,265,500
BUILDING ZONING & UTILITY PERMITS	<u>37,244</u>	<u>26,500</u>	<u>26,500</u>	<u>14,500</u>
<b>TOTAL</b>	<b><u>1,313,171</u></b>	<b><u>1,197,000</u></b>	<b><u>1,197,000</u></b>	<b><u>1,280,000</u></b>
<b>FINES &amp; FORFEITURES:</b>				
FINES & REIMBURSEMENTS	<u>55,039</u>	<u>83,500</u>	<u>83,500</u>	<u>60,500</u>
<b>TOTAL</b>	<b><u>55,039</u></b>	<b><u>83,500</u></b>	<b><u>83,500</u></b>	<b><u>60,500</u></b>
<b>STATE COLLECTED TAXES:</b>				
AID TO SUBDIVISIONS	189,572	185,000	185,000	185,000
HOMESTEAD EXEMPTION	136,605	130,000	130,000	130,000
ACCOMMODATION TAX	80,377	70,000	70,000	70,000
MERCHANTS INVENTORY TAX	28,066	28,060	28,060	28,060
BROKERS TAX	10	0	0	5,000
MANUFACTURER EXEMPTION	9,761	8,400	8,400	9,000
MOTOR CARRIER	<u>17,378</u>	<u>10,000</u>	<u>10,000</u>	<u>12,000</u>
<b>TOTAL</b>	<b><u>461,769</u></b>	<b><u>431,460</u></b>	<b><u>431,460</u></b>	<b><u>439,060</u></b>
<b>INTERGOVERNMENTAL REVENUE:</b>				
<b>OVERHEAD ALLOCATION:</b>				
UTILITY	502,766	449,910	449,910	611,850
SOLID WASTE MANAGEMENT	100,553	102,530	102,530	128,440
SCHOOL DISTRICT REIMB.	70,748	55,000	55,000	70,000
REIM. PSO HOURS WORKED	<u>7,340</u>	<u>8,000</u>	<u>8,000</u>	<u>10,000</u>
<b>TOTAL</b>	<b><u>681,407</u></b>	<b><u>615,440</u></b>	<b><u>615,440</u></b>	<b><u>820,290</u></b>
<b>USE OF MONEY:</b>				
INTEREST	<u>1,520</u>	<u>1,300</u>	<u>1,300</u>	<u>3,000</u>
<b>TOTAL</b>	<b><u>1,520</u></b>	<b><u>1,300</u></b>	<b><u>1,300</u></b>	<b><u>3,000</u></b>
<b>MISCELLANEOUS REVENUE:</b>				
OTHER	<u>44,199</u>	<u>35,370</u>	<u>35,370</u>	<u>36,870</u>
<b>TOTAL</b>	<b><u>44,199</u></b>	<b><u>35,370</u></b>	<b><u>35,370</u></b>	<b><u>36,870</u></b>
<b>GRAND TOTAL AVAIL. RESOURCES</b>	<b><u>\$9,508,478</u></b>	<b><u>\$9,508,298</u></b>	<b><u>\$9,508,298</u></b>	<b><u>\$9,321,548</u></b>

**CITY OF UNION  
SUMMARY OF EXPENDITURES  
GENERAL FUND  
FISCAL YEAR 2020**

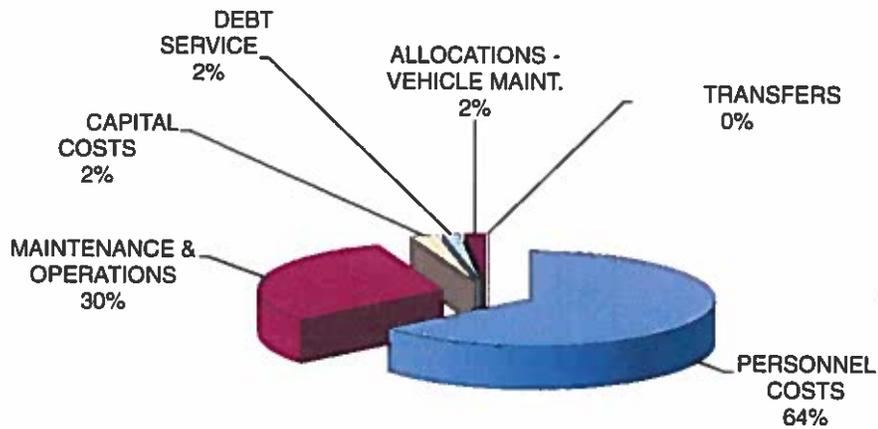
	<b>FY2018 ACTUAL</b>	<b>FY2019 BUDGETED</b>	<b>FY2019 ESTIMATED</b>	<b>FY2020 PROPOSED</b>
<b>GENERAL ADMINISTRATIVE</b>	\$356,798	\$429,350	\$429,350	\$459,100
<b>LEGISLATIVE</b>	\$463,327	\$478,960	\$478,960	\$685,320
<b>COMMUNITY SERVICES</b>	\$182,775	\$201,550	\$201,550	\$256,050
<b>CITY COURT</b>	\$54,872	\$61,490	\$61,490	\$60,420
<b>THE UNION CONNECTION</b>	\$104,826	\$127,190	\$127,190	\$0
<b>TOTAL GENERAL GOVERNMENT</b>	<b><u>\$1,162,598</u></b>	<b><u>\$1,298,540</u></b>	<b><u>\$1,298,540</u></b>	<b><u>\$1,460,890</u></b>
<b>CITY FACILITIES MAINTENANCE</b>	\$185,152	\$298,000	\$298,000	\$260,000
<b>PUBLIC SAFETY *</b>	\$3,270,698	\$3,686,370	\$3,686,370	\$3,787,910
<b>STREET</b>	\$680,989	\$643,290	\$643,290	\$752,290
<b>PLANNING</b>	\$309,059	\$338,040	\$338,040	\$343,240
<b>TOTAL GENERAL FUND</b>	<b><u>\$5,608,496</u></b>	<b><u>\$6,264,240</u></b>	<b><u>\$6,264,240</u></b>	<b><u>\$6,604,330</u></b>

\* Includes Debt Service



**CITY OF UNION  
EXPENDITURES BY TYPE  
GENERAL FUND  
FISCAL YEAR 2020**

	<b>FY2018 ACTUAL</b>	<b>FY2019 BUDGETED</b>	<b>FY2019 ESTIMATED</b>	<b>FY2020 PROPOSED</b>
<b>PERSONNEL COSTS</b>	\$3,677,004	\$3,933,570	\$3,933,570	\$4,215,910
<b>MAINTENANCE &amp; OPERATIONS</b>	\$1,560,566	\$1,993,720	\$1,993,720	\$2,009,300
<b>CAPITAL COSTS</b>	\$167,104	\$115,900	\$115,900	\$158,000
<b>DEBT SERVICE</b>	\$100,372	\$100,390	\$100,390	\$100,380
<b>ALLOCATIONS - VEHICLE MAINT.</b>	\$103,450	\$120,660	\$120,660	\$120,740
<b>TOTAL</b>	<b><u>\$5,608,496</u></b>	<b><u>\$6,264,240</u></b>	<b><u>\$6,264,240</u></b>	<b><u>\$6,604,330</u></b>



CITY OF UNION  
 GENERAL FUND/TAX INCREMENT DISTRICT  
 AGGREGATE OUTSTANDING DEBT  
 FISCAL YEAR ENDING 2020

DESCRIPTION GENERAL FUND	INTEREST RATES	FISCAL YEAR MATURES	DUE IN ONE YEAR		TOTAL	LONG-TERM DEBT		TOTAL
			PRINCIPAL	INTEREST		PRINCIPAL	INTEREST	
LEASE PURCHASE BB&T GOVERNMENTAL FINANCE								
FIRE TRUCK	2.70%	2021	<u>\$96,730</u>	<u>\$3,650</u>	<u>\$100,380</u>	<u>\$75,280</u>	<u>\$1,010</u>	<u>\$76,290</u>
TOTAL PRINCIPLE AND INTEREST			<u>\$96,730</u>	<u>\$3,650</u>	<u>\$100,380</u>	<u>\$75,280</u>	<u>\$1,010</u>	<u>\$76,290</u>
TAX INCREMENT DISTRICT								
BB & T	2.35%	2024	<u>\$79,540</u>	<u>\$9,800</u>	<u>\$89,340</u>	<u>\$337,280</u>	<u>\$20,050</u>	<u>\$357,390</u>
TOTAL PRINCIPLE AND INTEREST			<u>\$79,540</u>	<u>\$9,800</u>	<u>\$89,340</u>	<u>\$337,280</u>	<u>\$20,050</u>	<u>\$357,390</u>

**CITY OF UNION  
SUMMARY OF REVENUE/EXPENDITURES  
HOSPITALITY AND ACCOMMODATIONS FUND  
FISCAL YEAR 2020**

<u>EXPENDITURES</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 BUDGETED</u>	<u>FY2019 ESTIMATED</u>	<u>FY2020 PROPOSED</u>
SALARY	\$66	\$0	\$0	\$0
OVERTIME PAY	\$7,623	\$12,000	\$12,000	\$12,000
RETIREMENT	\$0	\$1,750	\$1,750	\$1,750
SOCIAL SECURITY	\$0	\$920	\$920	\$920
UNION CO CARNEGIE LIBRARY	\$0	\$25,000	\$25,000	\$0
UNION COUNTY ARTS COUNCIL	\$10,000	\$10,000	\$10,000	\$10,000
UNION COUNTY TOURISM	\$34,000	\$16,500	\$16,500	\$16,500
O & M - TOUR & REC. FACILITIES	\$76,483	\$142,630	\$142,630	\$121,130
UNION COUNTY FARM SHOW	\$2,000	\$2,000	\$2,000	\$2,000
UPCOUNTRY LITERARY FESTIVAL	\$1,000	\$0	\$0	\$1,000
MAIN STREET JUNCTION	\$85,000	\$100,000	\$100,000	\$90,000
PIEDMONT PHYSIC GARDEN	\$0	\$2,000	\$2,000	\$5,000
FARM AND CRAFT MARKET	\$0	\$0	\$0	\$1,000
AG & ART TOUR	\$0	\$1,500	\$1,500	\$3,000
UNION CO 4-H LIVESTOCK SHOW	\$0	\$1,000	\$1,000	\$1,000
PALMETTO & WALKER DAYS	\$0	\$17,500	\$17,500	\$17,500
MAIN STREET PARK PROJECT	\$0	\$0	\$0	\$100,000
SPECIAL EVENTS	\$31,526	\$52,500	\$52,500	\$10,000
OLDE ENGLISH DISTRICT	\$2,200	\$2,200	\$2,200	\$2,200
UNION CO. HISTORICAL SOCIETY	\$40,000	\$40,000	\$40,000	\$45,000
UNION COUNTY FAIR ASSOCIATION	\$2,500	\$2,500	\$2,500	\$5,000
<b>TOTAL</b>	<b><u>\$292,398</u></b>	<b><u>\$430,000</u></b>	<b><u>\$430,000</u></b>	<b><u>\$445,000</u></b>

**ACCOUNT 5000**

**LOCAL HOSPITALITY & ACCOMMODATIONS FEES**

**ACCOUNT NARRATIVE**

The Local Hospitality and Accommodations fees were implemented by City Council in July, 2010. Restaurants and other establishments inside the City limits who sell prepared or modified food and/or beverages collect a 1% fee on the sales of these items and remit these collections to the City on a monthly basis. Hotels and motels inside the City limits collect and remit a 2% fee on the sales of accommodations. Per state regulations, these collections can be used to fund tourism and recreational events and activities.

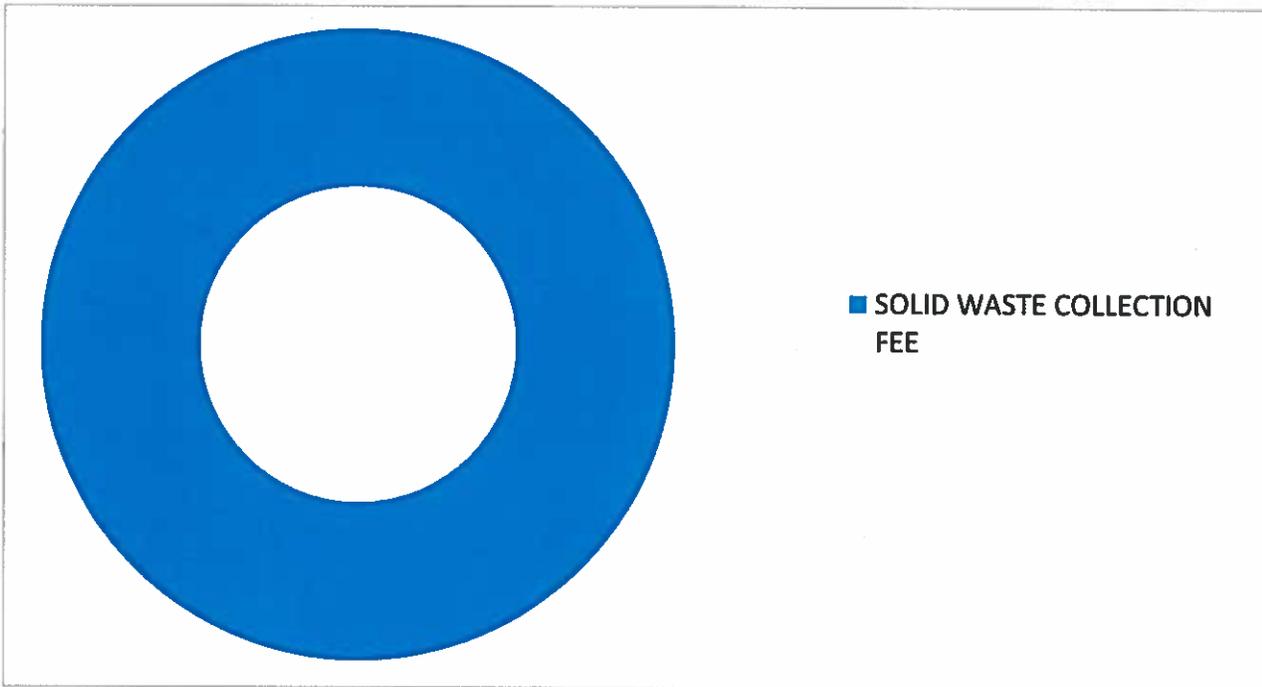
Funding Source: \$445,000 - Local Hospitality & Accommodations Fund

**ACCOUNT ANALYSIS**

This account was added in September, 2010.

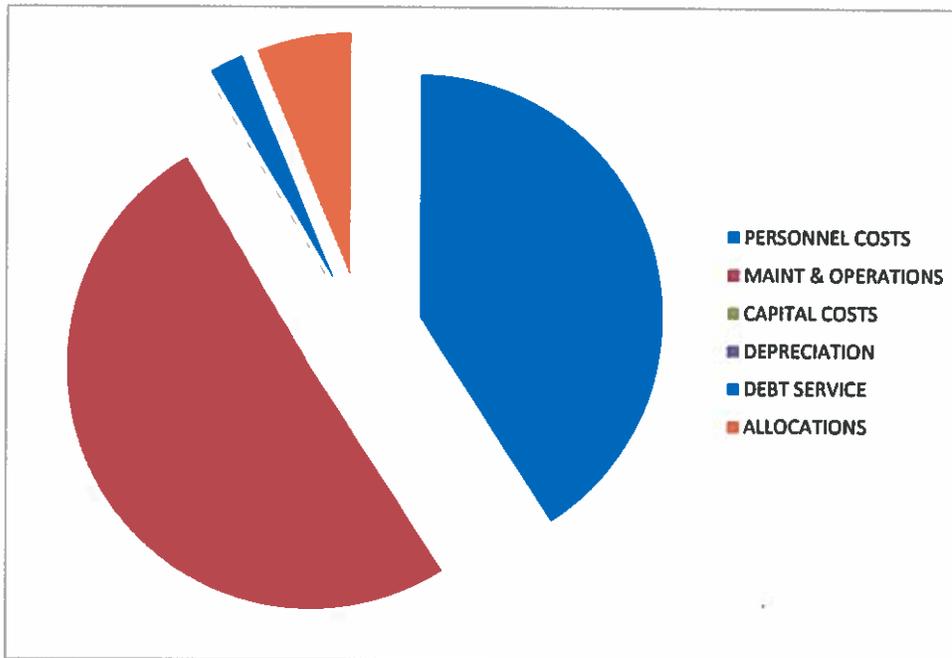
**CITY OF UNION  
SUMMARY OF REVENUE  
SOLID WASTE MANAGEMENT FUND  
FISCAL YEAR 2020**

<b><u>OPERATING REVENUE</u></b>	<b><u>FY2018 ACTUAL</u></b>	<b><u>FY2019 BUDGETED</u></b>	<b><u>FY2019 ESTIMATED</u></b>	<b><u>FY2020 PROPOSED</u></b>
SOLID WASTE COLLECTION FEE	\$769,918	\$759,500	\$759,500	\$807,000
MISCELLANEOUS	-\$28	\$0	\$0	\$0
INTEREST EARNINGS	\$137	\$0	\$0	\$0
<b>TOTAL</b>	<b><u>\$770,027</u></b>	<b><u>\$759,500</u></b>	<b><u>\$759,500</u></b>	<b><u>\$807,000</u></b>



**CITY OF UNION  
EXPENDITURES BY TYPE  
SOLID WASTE MANAGEMENT FUND  
FISCAL YEAR 2020**

	<u>FY2018 _ACTUAL</u>	<u>FY2019 BUDGETED</u>	<u>FY2019 ESTIMATED</u>	<u>FY2020 PROPOSED</u>
PERSONNEL COSTS	\$294,734	\$334,920	\$334,920	\$349,340
MAINTENANCE AND OPERATIONS	\$381,213	\$370,500	\$370,500	\$432,480
ALLOCATIONS	\$46,001	\$53,610	\$53,610	\$53,660
DEPRECIATION EXPENSE	\$56,373	\$0	\$0	\$0
CAPITAL COSTS	\$0	\$25,480	\$25,480	\$0
DEBT SERVICE	<u>\$372</u>	<u>\$0</u>	<u>\$0</u>	<u>\$19,760</u>
<b>TOTAL</b>	<b><u>\$778,693</u></b>	<b><u>\$784,510</u></b>	<b><u>\$784,510</u></b>	<b><u>\$855,240</u></b>



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**CITY OF UNION  
SUMMARY OF EXPENDITURES  
MAIN STREET JUNCTION  
FISCAL YEAR 2020**

<b><u>EXPENDITURES</u></b>	<b><u>FY2018 ACTUAL</u></b>	<b><u>FY2019 BUDGETED</u></b>	<b><u>FY2019 ESTIMATED</u></b>	<b><u>FY2020 PROPOSED</u></b>
SALARY - REGULAR	\$20,369	\$35,830	\$35,830	\$57,650
OVERTIME PAY	\$13,328	\$13,000	\$13,000	\$2,000
INSURANCE -MED/LIFE	\$5,476	\$7,680	\$7,680	\$7,830
RETIREMENT	\$3,541	\$7,120	\$7,120	\$6,260
SOCIAL SECURITY	\$2,498	\$3,740	\$3,740	\$6,080
CHRISTMAS BONUS	\$0	\$30	\$30	\$100
ADVERTISING	\$12,477	\$15,000	\$15,000	\$10,000
FACILITY MAINTENANCE	\$5,658	\$7,000	\$7,000	\$8,500
COMMUNICATIONS	\$4,086	\$3,500	\$3,500	\$5,000
TOOLS, FURNITURE, AND EQUIPMENT	\$51,530	\$3,000	\$3,000	\$10,000
PRINTING/OFFICE SUPPLIES	\$1,705	\$4,000	\$4,000	\$2,000
PROFESSIONAL SERVICES	\$2,197	\$1,500	\$1,500	\$1,500
SPECIALIZED DEPARTMENT SUPPLIES	\$2,936	\$1,200	\$1,200	\$1,200
TRAVEL AND BUSINESS	\$663	\$2,000	\$2,000	\$1,000
UTILITIES	\$11,466	\$12,000	\$12,000	\$14,400
<b>TOTAL</b>	<b><u>\$137,930</u></b>	<b><u>\$116,600</u></b>	<b><u>\$116,600</u></b>	<b><u>\$133,520</u></b>

**ACCOUNT 5000**

**MAIN STREET JUNCTION**

**ACCOUNT NARRATIVE**

Main Street Junction is located in Historic Downtown Union at 107 East Main Street. The facility provides the ideal indoor and outdoor location for weddings, receptions, banquets, parties, and business meetings. A picturesque park with ornamental trees, plants, and historical adornments is adjacent to Main Street Junction and available for rental. The first floor is designed to accommodate banquet, cocktail, and theater style configurations. Office space, a conference room, open flexible space, and a quaint dressing parlor are located on the second floor.

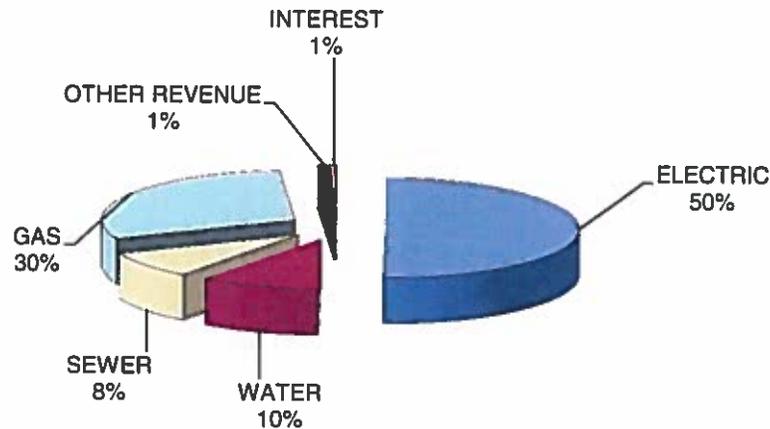
**ACCOUNT ANALYSIS**

This fund was added in August, 2016.

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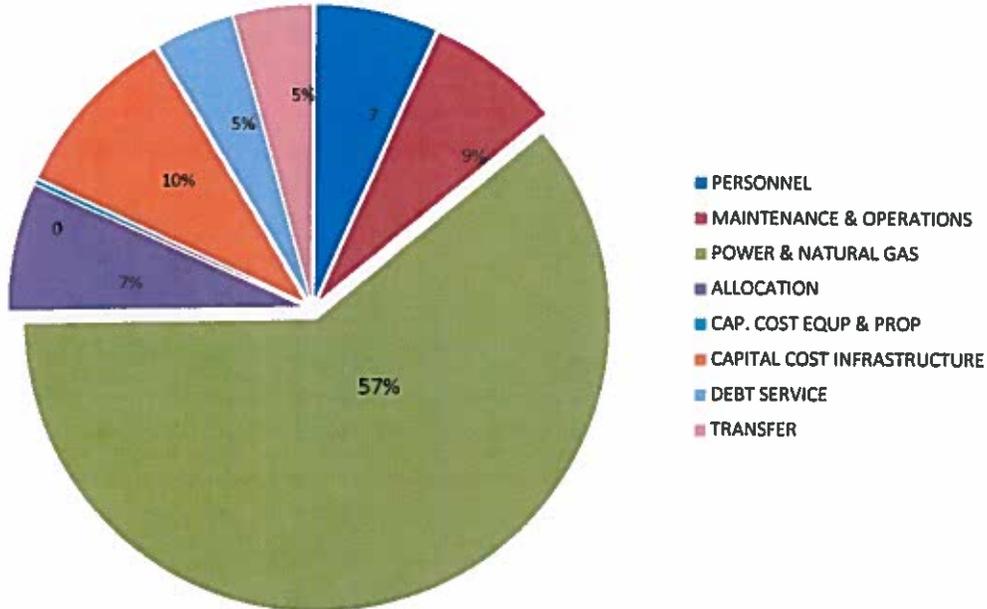
**CITY OF UNION  
SUMMARY OF REVENUE  
ENTERPRISE FUND  
FISCAL YEAR 2020**

<b><u>OPERATING REVENUE</u></b>	<b><u>FY2018 ACTUAL</u></b>	<b><u>FY2019 BUDGETED</u></b>	<b><u>FY2019 ESTIMATED</u></b>	<b><u>FY2020 PROPOSED</u></b>
<b>ELECTRIC SALES</b>	\$17,964,215	\$17,735,860	\$17,735,860	\$17,851,180
<b>OTHER OPERATING - ELECTRIC</b>	3,307	(27,000)	(27,000)	(27,000)
<b>WATER SALES</b>	3,507,145	3,437,280	3,437,280	3,532,020
<b>OTHER OPERATING - WATER</b>	16,117	10,500	10,500	4,000
<b>SEWER CHARGES</b>	2,973,205	2,946,000	2,946,000	3,039,160
<b>OTHER OPERATING - SEWER</b>	(8,559)	(2,000)	(2,000)	(5,000)
<b>GAS SALES</b>	10,590,061	\$11,089,420	\$11,089,420	\$10,626,920
<b>OTHER OPERATING - GAS</b>	27,923	16,000	16,000	23,000
<b>NON-OPERATING REVENUE</b>	368,023	247,000	247,000	265,000
<b>INTEREST EARNED</b>	197,341	150,000	150,000	200,000
<b>TOTAL REVENUE</b>	<b><u>\$35,638,778</u></b>	<b><u>\$35,603,060</u></b>	<b><u>\$35,603,060</u></b>	<b><u>\$35,509,280</u></b>



**CITY OF UNION  
ENTERPRISE EXPENSES  
BY TYPE  
FISCAL YEAR 2020**

	<b>FY2019 BUDGETED</b>	<b>FY2019 ESTIMATED</b>	<b>FY2020 PROPOSED</b>
<b>PERSONNEL COSTS</b>	\$2,639,200	\$2,639,200	\$2,830,420
<b>POWER AND NATURAL GAS FOR RESALE</b>	\$21,437,010	\$21,437,010	\$18,947,060
<b>MAINTENANCE &amp; OPERATIONS</b>	\$2,952,600	\$2,952,600	\$2,845,100
<b>ALLOCATION (INCLUDES PERSONNEL COSTS)</b>	\$2,723,400	\$2,723,400	\$2,800,680
<b>PAYMENT IN LIEU OF FRANCHISE FEE/TRANSFER</b>	\$1,715,280	\$1,715,280	\$1,751,730
<b>CAPITAL COST - EQUIPMENT AND PROPERTY</b>	\$477,000	\$477,000	\$188,000
<b>CAPITAL COST - INFRASTRUCTURE (INCLUDES PERSONNEL COSTS)</b>	\$3,502,430	\$3,502,430	\$4,647,700
<b>DEBT SERVICE</b>	<u>\$1,638,380</u>	<u>\$1,638,380</u>	<u>\$1,621,310</u>
<b>TOTAL</b>	<u>\$37,085,300</u>	<u>\$37,085,300</u>	<u>\$35,632,000</u>



**CITY OF UNION  
SUMMARY OF EXPENDITURES  
UTILITY DEPARTMENT  
FISCAL YEAR 2020**

	<b>FY2019 BUDGETED</b>	<b>FY2019 ESTIMATED</b>	<b>FY2020 PROPOSED</b>
<b>ELECTRIC</b>	\$1,132,690	\$1,132,690	\$1,226,820
<b>ELECTRIC PURCHASED POWER</b>	\$14,269,220	\$14,269,220	\$12,212,230
<b>WATER</b>	\$2,201,730	\$2,201,730	\$2,205,740
<b>SEWER</b>	\$1,296,570	\$1,296,570	\$1,220,170
<b>GAS</b>	\$960,810	\$960,810	\$1,022,790
<b>PURCHASED GAS</b>	\$7,167,790	\$7,167,790	\$6,734,830
<b>FRANCHISE FEE</b>	\$1,715,280	\$1,715,280	\$1,751,730
<b>ALLOCATIONS*</b>			
<b>VEHICLE MAINTENANCE</b>	\$160,840	\$160,840	\$161,000
<b>FINANCE - ACCOUNTING</b>	\$493,270	\$493,270	\$508,910
<b>- UTILITY BILLING</b>	\$704,130	\$704,130	\$719,170
<b>UTILITIES ADMINISTRATION</b>	\$540,960	\$540,960	\$418,200
<b>SUPPORT SERVICES</b>	\$374,280	\$374,280	\$381,520
<b>GENERAL FUND</b>	\$449,920	\$449,920	\$611,880
<b>CAPITAL COSTS - REPLACEMENT**</b>	\$477,000	\$477,000	\$188,000
<b>CAPITAL COSTS - INFRASTRUCTURE***</b>	\$3,502,430	\$3,502,430	\$4,647,700
<b>DEBT SERVICE</b>	\$1,638,380	\$1,638,380	\$1,621,310
<b>TOTAL EXPENDITURES</b>	<b><u>\$37,085,300</u></b>	<b><u>\$37,085,300</u></b>	<b><u>\$35,632,000</u></b>

**\*OVERHEAD ALLOCATION EXPENSES IN PAST BUDGETS WERE INCLUDED IN ELECTRIC, WATER, SEWER AND GAS EXPENDITURES.**

**\*\* CAPITAL COST FOR THE PURCHASE OF CONSTRUCTION EQUIPMENT AND VEHICLES**

**\*\*\* CAPITAL COST FOR THE CONSTRUCTION AND INSTALLATIONS OF ELECTRIC LINES, STREET LIGHTS, GAS SERVICE LINES AND ETC. THESE COSTS INCLUDE IMPROVEMENTS PERFORMED BY THE CITY'S WORKFORCE. PERSONNEL COSTS ARE INCLUDED.**

# **ENTERPRISE FUND**

## **CAPITAL IMPROVEMENT 5-YEAR PLAN**

## **CAPITAL IMPROVEMENT**

### **UTILITIES DEPARTMENT**

The City of Union has in place a (5) Five-Year Capital Improvement Plan. This plan identifies improvements to the electric, water, wastewater and natural gas divisions.

This plan encompasses improvements to the existing system, as well as expansion needs. The City provides water to most of Union County, either directly or through water districts, and has natural gas in two (2) counties. This creates a demand to continually upgrade and expand our system. Although the City's electric system territory is limited, our customer base is approximately 6,850. Our sewer system is continually being pressured to expand into unincorporated parts of our county to meet the county's economic development needs to assist existing industries who are facing strict regulations with their own systems.

The funding for these projects will come from current revenues or retained earnings, borrowing of funds, or from grants, if possible. The projects listed for FY2020 will probably be funded by current revenues or retained earnings and will be prioritized in order of need and funds availability.

The (5) Five-Year Capital Improvement Plan is presented on the following pages:

**CITY OF UNION, SOUTH CAROLINA  
UTILITIES DEPARTMENT**

**CAPITAL IMPROVEMENTS FORECAST - 2019 - 2024**

	<b>ESTIMATED SCHEDULE</b>		<b>ESTIMATED COST</b>		<b>2019-20 PROPOSED</b>
<b>I. Electric System Forecast</b>					
1*	General Improvements to Distribution System	2019-24	\$	994,000	\$ 198,000
2	General Improvements to Substations	2019-24	\$	650,000	\$ 130,000
3*	Fiber Expansion	2019-20	\$	52,000	\$ 52,000
<b>ELECTRIC SYSTEM TOTAL:</b>			\$	<b>1,696,000</b>	
<b>*PROBABLY REQUIRED:</b>					\$ <b>380,000</b>

	ESTIMATED SCHEDULE		ESTIMATED COST		2019-20 PROPOSED
<b>II. Water System Forecast</b>					
1*	General Improvements to Distribution System	2019-24	\$	1,438,000	\$ 287,700
2	Aqua Lane Pump Station Upgrade	2019-20	\$	300,000	\$ 300,000
3*	River Pump Station - Miscellaneous Work Allowance	2019-24	\$	396,000	\$ 79,200
4*	Reservoir Pump Station - Miscellaneous Work Allowance	2019-24	\$	368,000	\$ 73,600
5*	Elevated Tanks - Improvements - Oak Grove Road	2019-24	\$	1,300,000	\$ 260,000
6	Water Treatment Plant				
a.*	Water Plant Maintenance: Replacement, horizontal service pump rotating parts	2019-20	\$	35,000	\$ 35,000
b.	Water Plant - Laboratory Equipment	2019-20	\$	40,000	\$ 40,000
c.	Treatment Basins - Coat Concrete - Flocculators	2019-24	\$	1,622,250	\$ 325,000
d.	Replace Starters for two high service pumps	2020-21	\$	27,300	\$ -
e.	Replace MCC for high service pumps #4 & #5	2020-21	\$	136,000	\$ -
f.*	Computer Software Upgrade - SCADA System	2019-20	\$	21,000	\$ 21,000
	<b>WATER SYSTEM TOTAL:</b>		\$	<b>5,683,550</b>	
	<b>*PROBABLY REQUIRED:</b>				\$ <b>1,421,500</b>

		<b>ESTIMATED SCHEDULE</b>	<b>ESTIMATED COST</b>	<b>2019-20 PROPOSED</b>
<b>III. Sewer System Forecast</b>				
1*	Sewer Collection - Rehabilitation and Improvements	2019-24	\$ 1,560,000	\$ 312,000
2	Buffalo Area System - Improvements	2019-24	\$ 350,000	
3*	Monarch Area System - Improvements	2019-20	\$ 450,000	\$ 450,000
4*	Hwy 49 and Evans Street Area System - Rehabilitation	2019-20	\$ 285,000	\$ 285,000
5	Union Mill Area System - Improvements	2020-21	\$ 350,000	
6	SCADA System - Phased Construction			
	a.* Phase I I - Monitor Pump Stations & WWTP	2019-24	\$ 290,000	\$ 58,000
7	Tosch's Creek Plant			
	a.* Major Equipment Repair Allowance. Aerators, Clarifiers, Blowers, Chlorinators, Instruments	2019-24	\$ 472,000	\$ 94,400
	b.* Sodium Hypochlorite disinfection	2019-20	\$ 780,000	\$ 780,000
	e. Sluice Gates in the Chlorine Contact Chamber	2020-21	\$ 75,000	\$ -
	f. Replace Diffusers in Aeration Basin	2019-24	\$ 158,000	
	g. Basin No. 2 South Basin Aeration System Diffuser	2019-24	\$ 950,000	
8*	Pump Stations - Major Equipment Repair Allowance	2019-24	\$ 130,000	\$ 26,000
9	24" Gravity Sewer - Medical Science Drive to Hwy 215	2019-21	\$ 1,680,000	
10	Replace Pumps and Controls in Monarch Pump Station	2019-20	\$ 35,000	\$ -
	<b>SEWER SYSTEM TOTAL:</b>		<b>\$ 7,565,000</b>	
	<b>* PROBABLY REQUIRED:</b>			<b>\$ 2,005,400</b>

		<b>ESTIMATED SCHEDULE</b>		<b>ESTIMATED COST</b>		<b>2019-20 PROPOSED</b>
<b>IV. Gas System Forecast</b>						
1*	System Expansion in Selected Areas	2019-24	\$	1,434,000	\$	286,800
2	New 10" H.P. Steel along US Hwy 176 between Union & Pacolet - 75,000 ft.	2023-24	\$	7,900,000		
3	New 10" H.P. Steel along US Hwy 176 from south of SC Hwy 295 southerly for 8,000 ft.	2023-24	\$	750,000		
4*	System Expansion					
	a)* Phase III - L.P. Poly - Spartanburg County Roads	2019-24	\$	870,000	\$	174,000
	b)* Phase IV - L.P. Poly - Union County Roads	2019-24	\$	520,000	\$	104,000
	<b>GAS SYSTEM TOTAL:</b>		\$	<b>11,474,000</b>		
	<b>*PROBABLY REQUIRED:</b>				\$	<b>564,800</b>

	<b>ESTIMATED SCHEDULE</b>	<b>ESTIMATED COST</b>	<b>2019-20 PROPOSED</b>
<b>V. General Work</b>			
1* Relocate Warehouse Facility	2019-24	\$ 1,380,000	\$ 276,000
<b>GENERAL WORK TOTAL:</b>		<b>\$ 1,380,000</b>	
<b>* PROBABLY REQUIRED:</b>			<b>\$ 276,000</b>

	<b>ESTIMATED SCHEDULE</b>	<b>ESTIMATED COST</b>	<b>2019-20 PROPOSED</b>
<b>CAPITOL IMPROVEMENTS - 5 YEAR GRAND TOTAL</b>		<b>\$ 27,798,550</b>	
<b>FY 2020 PROBABLY REQUIRED GRAND TOTAL:</b>			<b>\$ 4,647,700</b>

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# **ENTERPRISE FUND**

# **DEBT SERVICE REQUIREMENTS**

**CITY OF UNION  
UTILITY FUND - DEBT SERVICE - FY 2020**

		<u>ELECTRIC</u>	<u>WATER</u>	<u>SEWER</u>	<u>GAS</u>	
<b>BONDS</b>		<b>ELECT-16%</b>	<b>WATER-27%</b>	<b>SEWER-22%</b>	<b>GAS-35%</b>	<b>TOTAL</b>
2012C	principle	120,800.00	203,850.00	166,100.00	264,250.00	755,000.00
	interest	3,504.48	5,913.81	4,818.66	7,666.05	21,903.00
2012B	principle		185,588.49 ^84%	35,350.19 ^16%		220,938.68
	interest		5,409.79 ^84%	1,030.44 ^16%		6,440.23
2008SRF	principle			80,742.61		80,742.61
	interest			19,460.83		19,460.83
2010SRF	principle			106,669.12		106,669.12
	interest			33,347.34		33,347.34
2011SRF	principle			125,041.29		125,041.29
	interest			42,797.87		42,797.87
2013-SRF	principle		53,264.10	92,287.02		145,551.12
	interest		13,136.54	30,058.02		43,194.56
2014 - BBT bucket truck	principle	20,085.10				20,085.10
	interest	116.82				116.82
<b>GRAND TOTAL</b>		<b>144,506.40</b>	<b>467,162.73</b>	<b>737,703.39</b>	<b>271,916.05</b>	<b>1,621,288.57</b>

# EXPENDITURES

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**FISCAL YEAR 2020  
REGULAR EMPLOYEES  
GENERAL GOVERNMENT DEPARTMENT**

	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>
<b>LEGISLATIVE</b>	9	9	9	9	9	10 (1)
<b>CITY COURT</b>	2	2	2	2	2	2
<b>THE UNION CONNECTION</b>	3	3	3	3	3	0 (2)
<b>TOTAL</b>	14	14	14	14	14	12

(1) The Mayor, six (6) Councilmembers, the City Administrator, the Management Services Secretary, and the Municipal Clerk/Personnel Director are budgeted in this account.

(2) This department has been removed.

**SUMMARY OF EXPENDITURES  
GENERAL GOVERNMENT DEPARTMENT  
FISCAL YEAR 2020**

	<b>FY2018 ACTUAL</b>	<b>FY2019 BUDGETED</b>	<b>FY2019 ESTIMATED</b>	<b>FY2020 PROPOSED</b>
<b>GENERAL ADMINISTRATIVE</b>	\$356,798	\$429,350	\$429,350	\$459,100
<b>LEGISLATIVE</b>	\$463,327	\$478,960	\$478,960	\$685,320
<b>COMMUNITY SERVICES</b>	\$182,775	\$201,550	\$201,550	\$256,050
<b>CITY COURT</b>	\$54,872	\$61,490	\$61,490	\$60,420
<b>THE UNION CONNECTION</b>	\$104,826	\$127,190	\$127,190	\$0
<b>TOTAL GENERAL GOVERNMENT</b>	<b><u>\$1,162,598</u></b>	<b><u>\$1,298,540</u></b>	<b><u>\$1,298,540</u></b>	<b><u>\$1,460,890</u></b>

This is the total dollar amount expended in order to accomplish the levels of service and goals of this Department. The money to accomplish this function has come from more than one fund source.

DEPT: GENERAL GOVERNMENT

DIVISION: ADMINISTRATIVE - #5100

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 BUDGETED</u>	<u>FY2019 ESTIMATED</u>	<u>FY2020 PROPOSED</u>
5005	CHRISTMAS ALLOWANCE	\$2,430	\$2,600	\$2,600	\$2,600
5010	UNEMPLOYMENT	\$254	\$0	\$0	\$0
5011	INSURANCE-RETIREEES	\$35,642	\$36,750	\$36,750	\$36,000
5013	SOCIAL SECURITY	\$81	\$0	\$0	\$0
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$38,407</b>	<b>\$39,350</b>	<b>\$39,350</b>	<b>\$38,600</b>
5020	ANNEXATION	\$3,672	\$7,000	\$7,000	\$5,000
5110	ADVERTISING	\$10,477	\$15,000	\$15,000	\$15,000
5117	COMMUNICATIONS	\$26,274	\$50,000	\$50,000	\$35,000
5119	CONTINGENCY	\$31,619	\$40,000	\$40,000	\$35,000
5127	GENERAL INSURANCE	\$208,611	\$250,000	\$250,000	\$250,000
5211	NETWORK ADMIN SERVICES	\$36,795	\$22,000	\$22,000	\$78,000
5508	PURCHASE OF LAND	\$0	\$0	\$0	\$0
5522	CITY AUCTION/GOV DEALS	\$943	\$6,000	\$6,000	\$2,500
<b>TOTAL OPERATING EXPENSE</b>		<b>\$318,391</b>	<b>\$390,000</b>	<b>\$390,000</b>	<b>\$420,500</b>
<b>TOTAL GENERAL ADMIN.</b>		<b>\$356,798</b>	<b>\$429,350</b>	<b>\$429,350</b>	<b>\$459,100</b>

**ACCOUNT 5100 GENERAL ADMINISTRATIVE**

**ACCOUNT NARRATIVE**

The General Administrative Account provides for the charges that are difficult to distribute to other City departments. This account provides for payment of services not available through City departments. The account helps the accounting function greatly by avoiding the time-consuming process of splitting or allocating charges to various accounts. Additionally, this account budgets monies for studies projects or consultants that affect the entire City.

Funding Sources:	\$183,640	-	General Fund
	\$229,550	-	Utility Fund
	\$ 45,910	-	Solid Waste Management

**ACCOUNT ANALYSIS**

Funding is provided in this account for a self-funded insurance pool for all insurances, except workmen's compensation and health. The insurance pool is the South Carolina Municipal Insurance Reserve Fund. Telecommunications charges and radio maintenance for the City as a whole are budgeted in this account.

<u>LINE</u>	<u>LINE ITEM</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 BUDGETED</u>	<u>FY2019 ESTIMATED</u>	<u>FY2020 PROPOSED</u>
5001	SALARY, REGULAR	\$230,801	\$232,820	\$232,820	\$387,790
5002	OVERTIME PAY	5,781	1,000	1,000	1,000
5004	LONGEVITY PAY	6,791	7,160	7,160	7,430
5011	INSURANCE-MED./LIFE/BUY BACK	26,387	29,300	29,300	39,920
5012	RETIREMENT	29,838	35,190	35,190	61,780
5013	SOCIAL SECURITY	17,759	18,540	18,540	30,420
5014	WORKER'S COMPENSATION	710	800	800	1,800
5015	CHRISTMAS BONUS	150	150	150	180
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$318,217</b>	<b>\$324,960</b>	<b>\$324,960</b>	<b>\$530,320</b>
5110	ADVERTISING	\$204	\$2,500	\$2,500	\$2,500
5117	COMMUNICATIONS	8,529	8,500	8,500	8,500
5118	DECORATIONS	7,480	8,000	8,000	8,000
5136	MAINTENANCE CONTRACTS	1,441	1,500	1,500	2,500
5138	MEMBERSHIPS/SUBSCRIPTIONS	22,279	19,000	19,000	19,000
5139	EQUIPMENT LEASE	2,379	2,000	2,000	2,000
5144	TOOLS AND EQUIPMENT	920	1,000	1,000	1,000
5145	PRINTING/OFFICE SUPPLIES	1,892	2,500	2,500	2,500
5147	PROFESSIONAL SERVICES	60,924	60,000	60,000	60,000
5162	TRAINING	11,355	8,000	8,000	8,000
5166	TRAVEL AND BUSINESS	23,907	35,000	35,000	35,000
5180	ELECTIONS	3,800	6,000	6,000	6,000
<b>TOTAL OPERATING EXPENSE</b>		<b>\$145,110</b>	<b>\$154,000</b>	<b>\$154,000</b>	<b>\$155,000</b>
<b>TOTAL COUNCIL</b>		<b>\$463,327</b>	<b>\$478,960</b>	<b>\$478,960</b>	<b>\$685,320</b>

ACCOUNT NARRATIVE

This account consists of three (3) employees: a City Administrator, a City Clerk/Personnel Director, and a Management Services Secretary. The account also budgets salaries and other expenses related to the City’s seven (7) elected officials, a Mayor and six (6) Councilmembers. All legislative powers and determinations of policy matters are vested in City council. City Council and the Mayor have the authority to appoint all committees, boards and commissions. City Council is responsible for providing, by ordinance, for the election of its members and appoints three members to serve as municipal election commissioners to conduct elections.

The City of Union operates under the Council form of government which provides that all executive and administrative duties lie with the City Council.

The City Administrator, under the authority of the City Council, oversees the day-to-day operations of the City as a whole.

The City Clerk/Personnel Director serves as clerk to council, attends all Council meetings and records the minutes of the meetings. The Clerk/Personnel Director, at the direction of the Mayor and City Council, compiles the agenda for Council meetings and distributes it to Council, Department Heads, and the news media. She also assists the Municipal Judge with Municipal Court, maintains the City court records for jury trials, prepares the jury box, summons the jurors, and handles other court correspondence as needed.

The City Clerk/Personnel Director oversees the operation of the Personnel Department and Safety Management for the City of Union. She works closely with the Mayor and City Council handling complaints, acts as Chairman of the City’s Safety Committee, serves on the City’s Advisory Committee, and is responsible for transmittal of forms for all insurance, workmen’s compensation and other personnel matters.

The Management Services Secretary assists with typing, filing and message coordination for this account, assists the Mayor, City Council, and Finance Director in preparation of the Budget, and serves as Assistant to the Mayor and City Council.

Funding Sources:	\$274,130	- General Fund
	342,660	- Utility Fund
	68,530	- Solid Waste Management

Detail of Personnel Services

<u>Position</u>	<u>No.</u>
City Administrator	1
City Clerk/Personnel Director	1
Mayor	1
Councilmembers	6
Management Services Secretary	<u>1</u>
Total	10

ACCOUNT ANALYSIS

This budget represents the same level of service as the FY2019 Budget. In this budget are funds to pay for small insurance claims. Also, there are additional funds available to continue a safety program and costs related to the General Election. This budget represents a 30% increase from FY 2019.

DEPT: GENERAL GOVERNMENT

DIVISION: COMMUNITY SERVICES - #5102

LINE	LINE ITEM	FY2018 ACTUAL	FY2019 BUDGETED	FY2019 ESTIMATED	FY2020 PROPOSED
4295	UTILITY SERVICE PARTNERS	\$0	\$0	\$0	\$5,000
5016	UNION COUNTY ECON DEVELOP	12,000	12,000	12,000	12,000
5019	YOUTH LEADERSHIP	3,000	5,000	5,000	5,000
5021	UNION CO DISABILITY & SPEC NEEDS	1,000	1,000	1,000	1,000
5022	UNION CO CARNEGIE LIBRARY	2,000	3,000	3,000	3,000
5028	NAACP - UNION COUNTY BRANCH	1,500	1,500	1,500	1,480
5029	UNION COUNTY CRIME STOPPERS	750	750	750	750
5030	FEDERATION OF THE BLIND	480	550	550	550
5031	UNION COUNTY FIRST STEPS	750	750	750	750
5032	SOUTH CAROLINA SBDC	2,000	3,000	3,000	3,000
5035	MEALS ON WHEELS	5,000	5,000	5,000	5,000
5041	UNION COUNTY 4-H	0	0	0	2,000
5043	R I S E	0	0	0	10,000
5045	UNION CO JAIL FACILITY	0	0	0	5,000
5046	MAIN STREET AWNING PROJECT	0	0	0	32,000
5147	UNION CO RESCUE SQUAD	0	0	0	1,000
5094	RENTAL ASSISTANCE - FLYNN BLDG.	15,600	15,600	15,600	15,600
5095	SPECIAL EVENTS	10,500	5,000	5,000	5,000
5096	YMCA PARTNERSHIP	17,000	20,000	20,000	20,000
5099	PARKING LOT LEASE	220	1,200	1,200	1,420
5151	YMCA FACILTIES MAINTENANCE	19,824	20,000	20,000	20,000
5153	UNION CHAMBER OF COMMERCE	35,720	40,000	40,000	40,000
5155	UNION COUNTY YMCA	50,000	60,000	60,000	60,000
5170	UTILITIES	5,431	7,200	7,200	6,500
	<b>TOTAL OPERATING EXPENSE</b>	<b><u>\$182,775</u></b>	<b><u>\$201,550</u></b>	<b><u>\$201,550</u></b>	<b><u>\$256,050</u></b>
	<b>TOTAL COMMUNITY SERVICES</b>	<b><u>\$182,775</u></b>	<b><u>\$201,550</u></b>	<b><u>\$201,550</u></b>	<b><u>\$256,050</u></b>

**ACCOUNT 5102      COMMUNITY SERVICES**

**ACCOUNT NARRATIVE**

The Community Services account provides for funding to assist outside organizations to provide recreation, health awareness, safety, and community pride.

Funding Source:                      \$256,050 - General Fund

**ACCOUNT ANALYSIS**

This account increased by 21% compared to FY 2019. This increase is due to the increase of funding to outside organizations.

<b>LINE</b>	<b>LINE ITEM</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 BUDGETED</b>	<b>FY2019 ESTIMATED</b>	<b>FY2020 PROPOSED</b>
5001	SALARY, REGULAR	\$27,319	\$27,810	\$27,810	\$28,540
5011	INSURANCE-MED/LIFE	\$9,195	\$9,860	\$9,860	\$10,040
5012	RETIREMENT	\$4,446	\$4,800	\$4,800	\$5,210
5013	SOCIAL SECURITY	\$1,857	\$2,130	\$2,130	\$2,190
5014	WORKER'S COMPENSATION	\$70	\$80	\$80	\$40
5015	CHRISTMAS BONUS	\$125	\$130	\$130	\$150
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$43,012</b>	<b>\$44,810</b>	<b>\$44,810</b>	<b>\$46,170</b>
5117	COMMUNICATIONS & POSTAGE	\$1,587	\$1,650	\$1,650	\$1,650
5138	MEMBERSHIPS/SUBSCRIPTS	\$289	\$1,500	\$1,500	\$800
5139	EQUIPMENT LEASE	\$0	\$330	\$330	\$300
5144	TOOLS AND EQUIPMENT	\$0	\$1,000	\$1,000	\$1,000
5145	PRINTING & OFFICE SUPPLIES	\$186	\$400	\$400	\$400
5147	PROFESSIONAL SERVICES (JURY PAY)	\$7,105	\$8,500	\$8,500	\$7,000
5162	TRAINING	\$670	\$800	\$800	\$600
5166	TRAVEL & BUSINESS	\$2,023	\$2,500	\$2,500	\$2,500
<b>TOTAL OPERATING EXPENSE</b>		<b>\$11,860</b>	<b>\$16,680</b>	<b>\$16,680</b>	<b>\$14,250</b>
<b>TOTAL CITY COURT</b>		<b>\$54,872</b>	<b>\$61,490</b>	<b>\$61,490</b>	<b>\$60,420</b>

**ACCOUNT 5103      CITY COURT**

**ACCOUNT NARRATIVE**

This account consists of two (2) employees: a Municipal Judge and a Part-Time Bailiff.

The Municipal Judge holds court each Monday and Thursday throughout the year, in addition to the scheduling of Municipal Court or individual trials, or both, at his discretion. The Municipal Judge disposes of approximately 2,000 cases per year, either through bond forfeiture or trial. The Municipal Judge also sets bond for cases brought to Municipal Court and those sent to General Sessions Court.

The Part-Time Bailiff assists the Municipal Judge with Municipal Court.

The City Clerk/Personnel Director assists the Municipal Judge with Municipal Court, maintains the City court records of jury trials, prepares the jury box, summons the jurors, and handles other court correspondence as needed. The Records Clerk of the PSO Department provides for the transfer of funds to the Finance Department.

Funding Source:                      \$60,420 - General Fund

**Detail of Personnel Services**

<b><u>Position</u></b>	<b><u>No.</u></b>
Municipal Judge	1
Part-Time Bailiff	1

**ACCOUNT ANALYSIS**

This budget represents the same level of service as the FY2019 Budget. There is a 2% decrease in FY 2020 Budget compared to FY 2019.

DEPT: GENERAL GOVERNMENT

DIVISION: THE UNION CONNECTION - #5108

LINE	LINE ITEM	FY2018 ACTUAL	FY2019 BUDGETED	FY2019 ESTIMATED	FY2020 PROPOSED
5001	SALARY,REGULAR	\$62,218	\$70,800	\$70,800	\$0
5002	OVERTIMES PAY	5,677	2,500	2,500	0
5004	LONGEVITY PAY	1,883	1,920	1,920	0
5011	INSURANCE-MED./LIFE/BUY BACK	6,681	5,650	5,650	0
5012	RETIREMENT	5,208	7,890	7,890	0
5013	SOCIAL SECURITY	5,135	5,800	5,800	0
5014	WORKER'S COMPENSATION	1,570	1,600	1,600	0
5015	CHRISTMAS BONUS	100	150	150	0
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$88,472</b>	<b>\$96,310</b>	<b>\$96,310</b>	<b>\$0</b>
5117	COMMUNICATIONS	\$2,663	\$3,800	\$3,800	\$0
5135	MACH. & EQUIP. REPAIRS	215	1,500	1,500	0
5136	MAINTENANCE CONTRACT	5	2,000	2,000	0
5139	EQUIPMENT LEASE	624	1,780	1,780	0
5144	TOOLS AND EQUIPMENT	10,767	13,500	13,500	0
5145	PRINTING/OFFICE SUPPLIES	1,770	4,000	4,000	0
5147	PROFESSIONAL SERVICES	0	1,000	1,000	0
5158	SPECIAL CONTRACTS	0	500	500	0
5162	TRAINING	150	1,000	1,000	0
5164	COMPUTER SOFTWARE	57	500	500	0
5166	TRAVEL AND BUSINESS	0	500	500	0
5171	FUEL	93	300	300	0
5172	VEHICLE OPER & MAINT	10	500	500	0
6000	ALOCATIONS-VEHICLE MAINTENANCE	0	0	0	0
<b>TOTAL OPERATING EXPENSE</b>		<b>\$16,354</b>	<b>\$30,880</b>	<b>\$30,880</b>	<b>\$0</b>
<b>TOTAL UNION CONNECTION</b>		<b>\$104,826</b>	<b>\$127,190</b>	<b>\$127,190</b>	<b>\$0</b>

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DEPT: CITY FACILITIES - MAINTENANCE #5111

<b>LINE</b>	<b>LINE ITEM</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 BUDGETED</b>	<b>FY2019 ESTIMATED</b>	<b>FY2020 PROPOSED</b>
5114	BUILDING MAINTENANCE	\$79,888	\$255,000	\$255,000	\$217,000
5159	SPECIALIZED DEPT. SUP.	6,359	5,000	5,000	5,000
5170	UTILITIES	35,729	38,000	38,000	38,000
<b>TOTAL OPERATING EXPENSE</b>		<b>\$121,976</b>	<b>\$298,000</b>	<b>\$298,000</b>	<b>\$260,000</b>
5330	OTHER EQUIPMENT	\$63,176	\$0	\$0	\$0
<b>TOTAL CAPITAL EXPENSE</b>		<b>\$63,176</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>		<b>\$185,152</b>	<b>\$298,000</b>	<b>\$298,000</b>	<b>\$260,000</b>

**ACCOUNT 5111 CITY FACILITIES-MAINTENANCE**

**ACCOUNT ANALYSIS**

This account consists of expenditures for the maintenance and utilities for City-owned facilities.

Funding Sources:	\$104,200	-	General Fund
	\$130,000	-	Utility Fund
	\$26,000	-	Solid Waste Management

**ACCOUNT ANALYSIS**

This budget represents a decrease in funding from FY 2019. Included in this account are funds to replace all carpet at City Hall and also to stripe and modify the parking lot.

**FISCAL YEAR 2020  
SUMMARY OF EXPENDITURES  
PUBLIC SAFETY DEPARTMENT**

<b><u>CLASSIFICATION</u></b>	<b><u>FY 2018 ACTUAL</u></b>	<b><u>FY 2019 BUDGETED</u></b>	<b><u>FY 2019 ESTIMATED</u></b>	<b><u>FY2020 PROPOSED</u></b>
PUBLIC SAFETY	\$3,270,698	\$3,686,370	\$3,686,370	\$3,787,910
TOTAL EXPENDITURES:	<b><u>\$3,270,678</u></b>	<b><u>\$3,686,370</u></b>	<b><u>\$3,676,370</u></b>	<b><u>\$3,787,910</u></b>

This is the total dollar amount expended in order to accomplish the levels of service and goals of this Department.

**FISCAL YEAR 2020  
REGULAR EMPLOYEES  
PUBLIC SAFETY DEPARTMENT**

	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>
PUBLIC SAFETY DIRECTOR	1	1	1	1	1	1
CAPTAIN	2	2	2	2	2	2
LIEUTENANTS	3	3	3	3	3	3
INVESTIGATOR I	0	0	0	0	0	0
INVESTIGATOR II	3	3	3	3	3	3
SERGEANTS	4	4	4	4	4	4
CORPORALS	4	4	4	4	4	4
PUBLIC SAFETY OFFICERS	12	12	12	9	9	9
SRO'S	2	2	2	1	1	1
RECORDS CLERKS	2	2	3	3	3	3
PART-TIME OFFICERS	1	1	1	1	1	2 (1)
FIREFIGHTERS	4	4	4	Z	Z	Z
<b>TOTAL</b>	<b>38</b>	<b>38</b>	<b>39</b>	<b>38</b>	<b>38</b>	<b>39</b>

**(1) A part-time officer has been added to this department.**

DEPT: PUBLIC SAFETY - #5120

LINE	LINE ITEM	FY2018 ACTUAL	FY2019 BUDGETED	FY2019 ESTIMATED	FY2020 PROPOSED
5001	SALARY,REGULAR	\$1,584,073	\$1,744,670	\$1,744,670	\$1,816,880
5002	SALARY,OVERTIME	180,936	130,000	130,000	130,000
5003	SALARY-POLICE EXTRA ACTIVITY	25,743	25,000	25,000	25,000
5004	LONGEVITY PAY	57,381	54,450	54,450	56,520
5011	INSURANCE-MED./LIFE	242,309	306,910	306,910	320,290
5012	RETIREMENT	275,711	332,870	332,870	361,600
5013	SOCIAL SECURITY	134,855	150,970	150,970	154,780
5014	WORKER'S COMPENSATION	68,238	63,560	63,560	47,120
5015	CHRISTMAS BONUS	1,975	2,230	2,230	2,080
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$2,571,221</b>	<b>\$2,810,660</b>	<b>\$2,810,660</b>	<b>\$2,914,270</b>
5110	ADVERTISING	\$322	\$0	\$0	\$0
5111	ALLOWANCES	1,680	14,340	14,340	20,850
5114	FACILITY MAINTENANCE	15,925	12,500	12,500	12,500
5116	CHEMICALS	45	2,500	2,500	3,000
5117	COMMUNICATIONS	47,082	37,000	37,000	51,000
5135	MACHINE/EQUIPMENT REPAIRS	0	2,000	2,000	2,000
5136	MAINTENANCE CONTRACTS	12,714	20,000	20,000	20,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	2,694	2,900	2,900	2,900
5139	EQUIPMENT LEASE	17,348	15,300	15,300	45,300
5144	TOOLS AND EQUIPMENT	36,282	72,920	72,920	75,220
5145	PRINTING/OFFICE SUPPLIES	9,800	8,500	8,500	8,500
5147	PROFESSIONAL SERVICES	21,198	20,000	20,000	20,000
5158	SPECIAL CONTRACTS	109,891	106,000	106,000	106,000
5159	SPECIALIZED DEPT. SUPPLIES	18,149	20,000	20,000	20,000
5162	TRAINING	11,329	11,000	11,000	17,000
5164	COMPUTER SOFTWARE	0	76,000	76,000	0
5166	TRAVEL & BUSINESS	4,400	7,000	7,000	7,000
5168	UNIFORMS & CLOTHING	23,759	33,000	33,000	35,000
5170	UTILITIES	31,215	30,000	30,000	30,000
5171	FUEL	53,316	61,000	61,000	61,000
5172	VEHICLE OPER.& MAINTENANCE	36,825	35,000	35,000	35,000
5174	SPECIAL DRUG PROGRAM	2,000	8,500	8,500	8,500
<b>TOTAL OPERATING EXPENSE</b>		<b>\$455,974</b>	<b>\$595,460</b>	<b>\$595,460</b>	<b>\$580,770</b>
5325	MOTOR VEHICLES	53,644	85,500	85,500	92,500
5330	OTHER EQUIPMENT	34,662	30,400	30,400	36,000
<b>TOTAL CAPITAL EXPENSE</b>		<b>\$88,306</b>	<b>\$115,900</b>	<b>\$115,900</b>	<b>\$128,500</b>
5409	DEBT SERVICE-PRINCIPLE	\$91,661	\$94,170	\$94,170	\$96,730
5410	DEBT SERVICE-INTEREST	\$8,711	\$6,220	\$6,220	\$3,650
6000	ALLOCATIONS - VEHICLE MAINT.	\$54,825	\$63,960	\$63,960	\$63,990
<b>TOTAL PUBLIC SAFETY</b>		<b>\$3,270,698</b>	<b>\$3,686,370</b>	<b>\$3,686,370</b>	<b>\$3,787,910</b>

**ACCOUNT 5120 PUBLIC SAFETY**

**ACCOUNT NARRATIVE**

The Public Safety Department consists of thirty-nine employees. Two of these employees is part-time, and the remaining thirty-seven are full-time. The Department is responsible for law enforcement and fire services within the City of Union. Additionally, Public Safety Officers are responsible for transportation of inmates and mental patients to various locations within the State of South Carolina.

All Public Safety Officers are trained and certified in law enforcement and firefighting by the State of South Carolina.

Funding Source: \$3,787,910 - General Fund

**Detail of Personnel Services**

<b><u>Position</u></b>	<b><u>No.</u></b>
Director of Public Safety	1
Captain	2
Lieutenants	3
Investigator II's	3
Sergeants	4
Corporals	4
Public Safety Officers	9
School Resource Officers	1
Records Clerks	3
Part-time Officer	1
Part-time Court Officer	1
Firefighters	7
<b>TOTAL</b>	<b>39</b>

**ACCOUNT ANALYSIS**

See Capital Summary for detail of capital expenditures.

**FISCAL YEAR 2020  
SUMMARY OF EXPENDITURES  
PUBLIC SERVICE DEPARTMENT**

<b><u>CLASSIFICATION</u></b>	<b><u>FY2018 ACTUAL</u></b>	<b><u>FY2019 BUDGETED</u></b>	<b><u>FY2019 ESTIMATED</u></b>	<b><u>FY2020 PROPOSED</u></b>
STREET DEPARTMENT	\$680,989	\$643,290	\$643,290	\$752,290
SOLID WASTE MANAGEMENT	<u>778,693</u>	<u>784,510</u>	<u>784,510</u>	<u>855,240</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$1,459,682</u></b>	<b><u>\$1,427,800</u></b>	<b><u>\$1,427,800</u></b>	<b><u>\$1,607,530</u></b>

This is the total dollar amount expended in order to accomplish the levels of service and goals of this Department. The money to accomplish this function comes from more than one fund source.

**FISCAL YEAR 2020  
REGULAR EMPLOYEES  
PUBLIC SERVICE EMPLOYEES**

	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>
PUBLIC SERVICE ADMINISTRATION	2	2	2	2	2	2
STREET	6	6	5	5	5	4
SOLID WASTE MANAGEMENT	5	5	5	4	4	6
LAWN MAINTENANCE	1	1	1	1	1	1
<b>TOTAL</b>	<b>14</b>	<b>14</b>	<b>13</b>	<b>12</b>	<b>12</b>	<b>13</b>

LINE	LINE ITEM	FY2018 ACTUAL	FY2019 BUDGETED	FY2019 ESTIMATED	FY2020 PROPOSED
5001	SALARY,REGULAR	\$290,248	\$280,940	\$280,940	\$327,600
5002	SALARY,OVERTIME	16,585	15,000	15,000	15,000
5004	LONGEVITY PAY	18,352	19,450	19,450	13,680
5011	INSURANCE-MED./LIFE/BUY BACK	54,509	55,970	55,970	69,720
5012	RETIREMENT	41,863	45,920	45,920	55,440
5013	SOCIAL SECURITY	23,589	24,380	24,380	27,550
5014	WORKER'S COMPENSATION	14,255	11,800	11,800	8,760
5015	CHRISTMAS BONUS	700	700	700	480
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$460,101</b>	<b>\$454,160</b>	<b>\$454,160</b>	<b>\$518,230</b>
5110	ADVERTISING	\$0	\$250	\$250	\$250
5114	FACILITY MAINTENANCE	655	4,000	4,000	4,000
5116	CHEMICALS	2,894	3,000	3,000	3,000
5117	COMMUNICATIONS	897	1,800	1,800	1,800
5136	MAINTENANCE CONTRACTS	0	1,000	1,000	1,000
5139	EQUIPMENT LEASE	699	1,300	1,300	1,300
5144	TOOLS AND EQUIPMENT	953	3,000	3,000	4,000
5145	PRINTING/OFFICE SUPPLIES	286	500	500	500
5147	PROFESSIONAL SERVICES	23,693	5,000	5,000	30,380
5158	SPECIAL CONTRACTS	73,337	35,000	35,000	23,000
5159	SPECIALIZED DEPT. SUPPLIES	26,336	20,000	20,000	20,000
5162	TRAINING	0	500	500	500
5166	TRAVEL & BUSINESS	55	500	500	500
5168	UNIFORMS & CLOTHING	3,722	4,000	4,000	4,000
5171	FUEL	10,639	15,000	15,000	16,000
5172	VEHICLE OPER.& MAINTENANCE	14,544	40,000	40,000	40,000
<b>TOTAL OPERATING EXPENSE</b>		<b>\$158,710</b>	<b>\$134,850</b>	<b>\$134,850</b>	<b>\$150,230</b>
5325	MOTOR VEHICLES	15,622	0	0	29,500
5330	OTHER EQUIPMENT	0	0	0	0
5330	<b>TOTAL CAPITAL EXPENSE</b>	<b>\$15,622</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,500</b>
<b>ALLOCATIONS - VEHICLE MAINT.</b>		<b>\$46,556</b>	<b>\$54,280</b>	<b>\$54,280</b>	<b>\$54,330</b>
6000	<b>TOTAL PUBLIC SERVICE - STREET</b>	<b>\$680,989</b>	<b>\$643,290</b>	<b>\$643,290</b>	<b>\$752,290</b>

**ACCOUNT 5130 PUBLIC SERVICE (STREET DEPARTMENT)**

**ACCOUNT NARRATIVE**

This account is responsible for the maintenance and repair of the streets, roadside ditches, city parks, storm drains, and sidewalks within the City limits. This department also is responsible for the enactment of services set forth by the City ordinances.

This department consists of seven (7) employees: (1) Public Service Director, (1) Supervisor, and (5) Heavy Equipment Operators. The Public Service Director shares his time between Street and Sanitation.

Funding Source: \$752,290 - General Fund

**Detail of Personnel Services**

<b><u>Position</u></b>	<b><u>No.</u></b>
Public Service Director	1
Public Service Supervisor	1
Heavy Equipment Operators	<u>5</u>
<b>TOTAL</b>	<b>7</b>

**ACCOUNT ANALYSIS**

This budget represents the same level of service as the FY2019 Budget.

## DEPT: PUBLIC SERVICE

## DIVISION: SOLID WASTE MANAGEMENT #5140

LINE	LINE ITEM	FY2018 ACTUAL	FY2019 BUDGETED	FY2019 ESTIMATED	FY2020 PROPOSED
5001	SALARY,REGULAR	\$209,529	\$229,150	\$229,150	\$231,900
5002	SALARY,OVERTIME	6,875	6,000	6,000	7,000
5004	LONGEVITY PAY	8,304	9,700	9,700	7,620
5011	INSURANCE-MED./LIFE/BUY BACK	26,014	29,900	29,900	41,220
5012	RETIREMENT	21,957	35,650	35,650	38,360
5013	SOCIAL SECURITY	16,463	18,900	18,900	19,070
5014	WORKER'S COMPENSATION	5,267	5,240	5,240	3,920
5015	CHRISTMAS BONUS	325	380	380	250
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$294,734</b>	<b>\$334,920</b>	<b>\$334,920</b>	<b>\$349,340</b>
5101	FRANCHISE FEE	\$38,064	\$38,060	\$38,060	\$38,500
5110	ADVERTISING	166	250	250	250
5122	ADMINISTRATIVE & GENERAL OVERHEAD	100,553	102,540	102,540	128,450
5136	MAINTENANCE CONTRACT	0	0	0	0
5138	MEMBERSHIPS/SUBSCRIPTIONS	0	200	200	200
5139	EQUIPMENT LEASE	0	200	200	200
5144	TOOLS AND EQUIPMENT	0	1,500	1,500	1,500
5145	PRINTING/OFFICE SUPPLIES	0	250	250	250
5147	PROFESSIONAL SERVICES	0	3,000	3,000	3,000
5158	SPECIAL CONTRACTS	148,568	140,000	140,000	172,630
5159	SPECIALIZED DEPT. SUPPLIES	957	10,000	10,000	10,000
5162	TRAINING	0	200	200	200
5166	TRAVEL & BUSINESS	0	800	800	800
5168	UNIFORMS & CLOTHING	1,895	4,000	4,000	4,000
5170	UTILITIES	2,548	2,000	2,000	2,000
5171	FUEL	30,396	32,000	32,000	30,000
5172	VEHICLE OPER.& MAINTENANCE	58,066	35,000	35,000	40,000
5476	UNION COUNTY TIPPING FEE	\$0	\$500	\$500	\$500
<b>TOTAL OPERATING EXPENSE</b>		<b>\$381,213</b>	<b>\$370,500</b>	<b>\$370,500</b>	<b>\$432,480</b>
5325	MOTOR VEHICLES	0	0	0	0
5330	OTHER EQUIPMENT	0	25,480	25,480	0
5404	DEPRECIATION EXPENSE	56,373	0	0	0
<b>TOTAL CAPITAL EXPENSE</b>		<b>\$56,373</b>	<b>\$25,480</b>	<b>\$25,480</b>	<b>\$0</b>
5409	DEBT SERVICE PRINCIPLE	\$0	\$0	\$0	\$19,760
5410	DEBT SERVICE INTEREST	\$372	\$0	\$0	\$0
<b>TOTAL DEBT SERVICE</b>		<b>\$372</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,760</b>
6000	ALLOCATIONS - VEHICLE MAINT.	\$46,001	\$53,610	\$53,610	\$53,660
<b>TOTAL PUBLIC SERVICE-SANITATION</b>		<b>\$778,693</b>	<b>\$784,510</b>	<b>\$784,510</b>	<b>\$855,240</b>

**ACCOUNT 5140 PUBLIC SERVICE (SOLID WASTE MANAGEMENT FUND)**

**ACCOUNT NARRATIVE**

This account is tasked with the responsibility of collection of solid waste as specified by City ordinance.

This department consists of six (6) employees: (5) Heavy Equipment Operators and (1) Solid Waste Collector. The Public Service Director shares his time between Street and Sanitation.

Funding Sources:       \$855,240 - Solid Waste Management

**Detail of Personnel Services**

<b><u>Position</u></b>	<b><u>No.</u></b>
Heavy Equipment Operator	5
Solid Waste Collectors	1
<b>TOTAL</b>	<b>6</b>

**ACCOUNT ANALYSIS**

The budget represents the same level of service as the FY2019 Budget.

**FISCAL YEAR 2020  
SUMMARY OF EXPENDITURES  
PLANNING DEPARTMENT**

<b><u>CLASSIFICATION</u></b>	<b><u>FY 2018 ACTUAL</u></b>	<b><u>FY 2019 BUDGETED</u></b>	<b><u>FY 2019 ESTIMATED</u></b>	<b><u>FY 2020 PROPOSED</u></b>
PLANNING	\$309,059	\$338,040	\$338,040	\$343,240
<b>TOTAL EXPENDITURES:</b>	<b><u>\$309,059</u></b>	<b><u>\$338,040</u></b>	<b><u>\$338,040</u></b>	<b><u>\$343,240</u></b>

This is the total dollar amount expended in order to accomplish the levels of service and goals of this Department.

**FISCAL YEAR 2020  
REGULAR EMPLOYEES  
PLANNING DEPARTMENT**

	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>
PROPERTY MAINTENANCE INSPECTOR	1	1	1	1	0	0
BUILDING/ZONING COORDINATOR	1	1	1	1	1	1
BUSINESS LICENSE COORDINATOR	1	1	1	1	1	1
CLERK TRAINEE	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>3</b>

The City outsources all building inspections in an agreement with Union County.

DEPT: PLANNING - #5150

<b>LINE</b>	<b>LINE ITEM</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 BUDGETED</b>	<b>FY2019 ESTIMATED</b>	<b>FY2020 PROPOSED</b>
5001	SALARY,REGULAR	\$119,179	\$119,570	\$119,570	\$122,640
5002	SALARY, OVERTIME	874	1,000	1,000	1,000
5004	LONGEVITY PAY	3,864	0	0	0
5011	INSURANCE-MED./LIFE	7,936	15,200	15,200	15,420
5012	RETIREMENT	14,043	17,340	17,340	19,010
5013	SOCIAL SECURITY	9,249	9,330	9,330	9,570
5014	WORKER'S COMPENSATION	2,279	800	800	600
5015	CHRISTMAS BONUS	150	80	80	80
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$157,574</b>	<b>\$163,320</b>	<b>\$163,320</b>	<b>\$168,320</b>
5110	ADVERTISING	\$680	\$800	\$800	\$800
5117	COMMUNICATIONS	500	800	800	800
5136	MAINTENANCE CONTRACTS	4,287	4,500	4,500	4,700
5138	MEMBERSHIPS/SUBSCRIPTIONS	190	1,000	1,000	1,000
5139	EQUIPMENT LEASE	2,439	2,500	2,500	2,500
5144	TOOLS AND EQUIPMENT	108	500	500	500
5145	PRINTING/OFFICE SUPPLIES	1,721	1,200	1,200	1,200
5147	PROFESSIONAL SERVICE	117,138	124,000	124,000	124,000
5158	SPECIAL CONTRACTS	21,562	30,000	30,000	30,000
5159	SPECIALIZED DEPT. SUPPLIES	88	1,000	1,000	1,000
5162	TRAINING	320	1,500	1,500	1,500
5164	COMPUTER SOFTWARE	0	0	0	0
5166	TRAVEL & BUSINESS	146	3,000	3,000	3,000
5168	FUEL	142	500	500	500
5169	VEHICLE OPER & MAINT.	95	1,000	1,000	1,000
<b>TOTAL OPERATING EXPENSE</b>		<b>\$149,416</b>	<b>\$172,300</b>	<b>\$172,300</b>	<b>\$172,500</b>
5325	MOTOR VEHICLES	\$0	\$0	\$0	\$0
5330	OTHER EQUIPMENT	\$0	\$0	\$0	\$0
6000	ALLOCATION - VEHICLE MAINT.	\$2,069	\$2,420	\$2,420	\$2,420
<b>TOTAL PLANNING</b>		<b>\$309,059</b>	<b>\$338,040</b>	<b>\$338,040</b>	<b>\$343,240</b>

ACCOUNT 5150 PLANNING

ACCOUNT NARRATIVE

This account is responsible for the overall planning, development, administration and enforcement of the following City of Union governmental functions: zoning & planning, and grants. The account consists of three (3) employees: A Zoning Coordinator, a Business License Coordinator, and a Clerk Trainee.

The **Zoning Coordinator** reports to City Council. Her duties include issuing permits, zoning assistance, secretarial services, and other duties assigned by City Council and Zoning Administrator. She is responsible for handling office activities and assisting the with property maintenance inspections. She provides secretarial services for the Planning Department, Planning Commission, and all Boards of Appeals. She conducts other duties and activities as assigned by City Council.

The **Business License Coordinator** reports to City Council. Her duties include enforcing the Business License Ordinance and assisting the Zoning Coordinator with office duties and/or building permit activities. She maintains the City of Union business license database and archives. She conducts other activities and duties as assigned by City Council.

The **Clerk Trainee** reports to the City Council. This position is responsible for issuing permits and assisting with business license activities. The position also handles office activities and performs secretarial services.

Building Official and Code Enforcement services are accomplished by a contract with Union County.

Funding Sources:           \$343,240                           General Fund

<u>Position</u>	<u>Detail of Personnel Services</u>	<u>Number</u>
Zoning Coordinator		1
Business License Coordinator		1
Clerk Trainee		<u>1</u>
<b>Total</b>		<b>3</b>

ACCOUNT ANALYSIS

This budget provides for the members of the City of Union Zoning Board of Appeals to be allocated a stipend equal to and the same as the stipend already being allocated to the members of the City of Union Planning Commission. Also, \$36,000 has been included to fund a grants writer/planner. This is a contract position with Catawba Regional Planning Council.

**FISCAL YEAR 2020  
SUMMARY OF EXPENDITURES  
FINANCE DEPARTMENT**

<b><u>CLASSIFICATION</u></b>	<b><u>FY2019 BUDGETED</u></b>	<b><u>FY 2019 ESTIMATED</u></b>	<b><u>FY 2020 PROPOSED</u></b>
ACCOUNTING	\$ 493,270	\$ 493,270	\$ 508,890
UTILITY BILLING	\$ 704,110	\$ 704,110	\$ 719,170
<b>TOTAL EXPENDITURES</b>	<b>\$1,197,380</b>	<b>\$1,197,380</b>	<b>\$1,228,060</b>

This is the total dollar amount expended in order to accomplish the levels of service and goals of this Department. The money to accomplish this function has come from more than one fund source.

**FISCAL YEAR 2020  
REGULAR EMPLOYEES  
FINANCE DEPARTMENT**

	<b><u>FY2015</u></b>	<b><u>FY2016</u></b>	<b><u>FY2017</u></b>	<b><u>FY2018</u></b>	<b><u>FY2019</u></b>	<b><u>FY2020</u></b>
ACCOUNTING	5	5	5	5	5	5
UTILITY BILLING	9	9	9	8	8	8
<b>TOTAL</b>	14	14	14	13	13	13

DEPT: FINANCE - #5229

DIVISION: ACCOUNTING

<b>LINE</b>	<b>LINE ITEM</b>	<b>FY2019 BUDGETED</b>	<b>FY2019 ESTIMATED</b>	<b>FY2020 PROPOSED</b>
5001	SALARY,REGULAR	\$267,390	\$267,390	\$274,280
5004	LONGEVITY PAY	14,100	14,100	14,460
5011	INSURANCE-MED./LIFE/BUY BACK	44,990	44,990	45,870
5012	RETIREMENT	40,620	40,620	44,540
5013	SOCIAL SECURITY	21,770	21,770	22,330
5014	WORKER'S COMPENSATION	200	200	160
5015	CHRISTMAS BONUS	400	400	400
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$389,470</b>	<b>\$389,470</b>	<b>\$402,040</b>
5110	ADVERTISING	1,500	1,500	1,700
5117	COMMUNICATIONS	11,000	11,000	11,000
5136	MAINTENANCE CONTRACTS	12,000	12,000	12,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	800	800	700
5139	EQUIPMENT LEASE	5,000	5,000	12,450
5144	TOOLS AND EQUIPMENT	1,000	1,000	500
5145	PRINTING/OFFICE SUPPLIES	8,500	8,500	9,500
5147	PROFESSIONAL SERVICE	10,000	10,000	9,000
5148	AUDITING & GENERAL CONSULTING	33,000	33,000	33,000
5159	SPECIALIZED DEPT SUPPLIES	19,000	19,000	15,000
5162	TRAINING	500	500	500
5164	COMPUTER SOFTWARE	500	500	500
5166	TRAVEL & BUSINESS	1,000	1,000	1,000
<b>TOTAL OPERATING EXPENSE</b>		<b>\$103,800</b>	<b>\$103,800</b>	<b>\$106,850</b>
<b>TOTAL FINANCE-ACCOUNTING</b>		<b>\$493,270</b>	<b>\$493,270</b>	<b>\$508,890</b>

**ACCOUNT: 5229 ACCOUNTING**

**ACCOUNT NARRATIVE**

The primary function of this account is to provide for the timely and accurate accounting of all City Funds and to prepare and publish the Annual Financial Report. This division consists of five (5) employees: a Finance Director, Accounting Supervisor, one (1) Payroll Coordinator, one (1) Accounts Payable Coordinator, and one (1) Tax Coordinator. The Finance Director oversees the activity of the Finance Department which includes the Accounting Division and Utility Billing Division. The Finance Director within the Accounting Division oversees all disbursements and investments, reviews monthly financial statements, coordinates preparation and publication of the Comprehensive Annual Financial Report and the annual budget, and ensures that proper accounting/financial records are maintained.

The Accounting Supervisor is responsible for accurate tabulation of the monthly billing and collection reports and is responsible for all billing and collection scheduling. This position also assists with customer service and is responsible for IT troubleshooting and day-to-day computer operations.

The Payroll Coordinator processes and maintains all City payroll. This position works with the Personnel Director to maintain health insurance, retirement and employee status.

The Accounts Payable Coordinator processes all checks, and is responsible for all accounts payable work, including compiling and verifying invoices, posting all vendor checks, and ensuring that invoices get charged to the proper fund, department, and object code.

The Tax Coordinator provides for the timely and accurate collection of all General Fund revenues, and is responsible for the collection and administration of approximately 5,030 real estate personal property taxes. The Tax Coordinator also assists in the collection of Utility Billing.

Funding Sources:                   \$ 508,890                   -                   Utility Fund

**Detail of Personnel Services**

<b><u>Position</u></b>	<b><u>No.</u></b>
Finance Director	1
Accounting Supervisor	1
Payroll Coordinator	1
Accounts Payable Coordinator	1
Tax Coordinator	1
<b>TOTAL</b>	<b>5</b>

**ACCOUNT ANALYSIS**

This division is included in the overall budget of the Utility Department.

DEPT: FINANCE - #5230

DIVISION: UTILITY BILLING

<b>LINE</b>	<b>LINE ITEM</b>	<b>FY2019 BUDGETED</b>	<b>FY2019 ESTIMATED</b>	<b>FY2020 PROPOSED</b>
5001	SALARY,REGULAR	\$310,100	\$310,100	\$318,100
5004	LONGEVITY PAY	5,160	5,160	6,110
5011	INSURANCE-MED./LIFE/BUY BACK	77,550	77,550	79,050
5012	RETIREMENT	45,540	45,540	50,060
5013	SOCIAL SECURITY	24,390	24,390	25,080
5014	WORKER'S COMPENSATION	5,440	5,440	4,040
5015	CHRISTMAS BONUS	330	330	280
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$468,510</b>	<b>\$468,510</b>	<b>\$482,720</b>
5117	COMMUNICATIONS	\$78,000	\$78,000	\$75,000
5136	MAINTENANCE CONTRACT - ITRON SUPPORT	18,000	18,000	17,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	300	300	300
5139	EQUIPMENT LEASE	2,000	2,000	7,650
5144	TOOLS AND EQUIPMENT	2,000	2,000	1,500
5145	PRINTING/OFFICE SUPPLIES	9,000	9,000	7,500
5147	PROFESSIONAL SERVICES	117,100	117,100	117,500
5162	TRAINING	500	500	700
5166	TRAVEL AND BUSINESS	500	500	300
5168	UNIFORMS & CLOTHING	3,200	3,200	3,000
5171	FUEL	4,000	4,000	4,500
5172	VEHICLE OPERATIONS & MAINT.	1,000	1,000	1,500
<b>TOTAL OPERATING EXPENSE</b>		<b>\$235,600</b>	<b>\$235,600</b>	<b>\$236,450</b>
5325	MOTOR VEHICLES	\$0	\$0	\$0
5330	OTHER EQUIPMENT	\$0	\$0	\$0
<b>TOTAL CAPITAL EXPENSE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL UTILITY BILLING</b>		<b>\$704,110</b>	<b>\$704,110</b>	<b>\$719,170</b>

**ACCOUNT: 5230 UTILITY BILLING**

**ACCOUNT NARRATIVE**

The primary function of this division is to provide for the timely and accurate billing and collection of all Utility Accounts. This division consists of eight (8) employees: one (1) Senior Meter Reader, two (2) Meter Readers, one (1) Customer Service Rep, three (3) Account Clerks, and one (1) Utility Billing Coordinator.

The Customer Service Representative prepares all work orders and provides customer service for utility services. She also assists with the establishing of utility accounts and prepares the daily reports for utility payments.

The Account Clerks assume the clerical functions of the Utility Billing Division which include receipting, balancing, filing and posting of all utility payments. They also assist in the establishing of all new utility accounts.

The Senior Meter Reader is responsible for the supervision of the meter reading division and under general supervision, reads, turns on or turns off electric, gas, or water service, as well as assisting customers with problems concerning their meters.

The Meter Readers are responsible for the timely and accurate reading of over 21,650 meters including water, electric, and gas.

The Utility Billing Coordinator creates the utility bills for approximately 9,500 customers. She ensures that all meter readings are correct, and submits the bills for mailing.

Funding Source: \$719,170 - Utility Fund

**Detail of Personnel Services**

<b><u>Position</u></b>	<b><u>No.</u></b>
Senior Meter Reader	1
Meter Readers	2
Account Clerks	3
Customer Service Rep.	1
Utility Billing Coordinator	1
TOTAL	8

**ACCOUNT ANALYSIS**

This division is included in the overall budget of the Utility Department.

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**FISCAL YEAR 2020  
REGULAR EMPLOYEES  
VEHICLE MAINTENANCE**

	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>
MAINTENANCE DIRECTOR	1	1	1	1	1	1
MECHANIC III	1	1	1	1	1	1
MECHANIC II	1	1	1	1	1	1
UTILITY WORKER II	1	1	1	1	1	1
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

VEHICLE MAINTENANCE - #5228

<b>LINE</b>	<b>LINE ITEM</b>	<b>FY2019 BUDGETED</b>	<b>FY2019 ESTIMATED</b>	<b>FY2020 PROPOSED</b>
5001	SALARY,REGULAR	\$207,300	\$207,300	\$203,940
5004	LONGEVITY PAY	\$7,070	\$7,070	\$7,480
5011	INSURANCE-MED./LIFE/BUY BACK	\$34,850	\$34,850	\$35,420
5012	RETIREMENT	\$32,270	\$32,270	\$32,900
5013	SOCIAL SECURITY	\$16,590	\$16,590	\$16,360
5014	WORKER'S COMPENSATION	\$2,720	\$2,720	\$2,040
5015	CHRISTMAS BONUS	\$250	\$250	\$230
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$301,050</b>	<b>\$301,050</b>	<b>\$298,370</b>
5114	BUILDING MAINTENANCE	\$3,380	\$3,380	\$1,000
5117	COMMUNICATIONS	\$750	\$750	\$750
5136	MAINTENANCE CONTRACT	\$3,200	\$3,200	\$3,200
5139	EQUIPMENT LEASE	\$1,650	\$1,650	\$1,650
5144	TOOLS AND EQUIPMENT	\$6,000	\$6,000	\$6,000
5145	PRINTING/OFFICE SUPPLIES	\$700	\$700	\$700
5158	SPECIAL CONTRACTS	\$0	\$0	\$2,000
5159	SPECIALIZED DEPT. SUPPLIES	\$5,000	\$5,000	\$5,000
5162	TRAINING	\$500	\$500	\$500
5166	TRAVEL & BUSINESS	\$500	\$500	\$500
5168	UNIFORMS & CLOTHING	\$3,200	\$3,200	\$3,200
5170	UTILITIES	\$8,000	\$8,000	\$8,000
5171	FUEL	\$2,000	\$2,000	\$2,000
5172	VEHICLE OPER. & MAINTENANCE	\$2,500	\$2,500	\$2,500
<b>TOTAL OPERATING EXPENSE</b>		<b>\$37,380</b>	<b>\$37,380</b>	<b>\$37,000</b>
5325	MOTOR VEHICLES	\$30,000	\$30,000	\$0
<b>TOTAL CAPITAL EXPENSE</b>		<b>\$30,000</b>	<b>\$30,000</b>	<b>\$0</b>
<b>TOTAL VEHICLE MAINTENANCE</b>		<b>\$368,430</b>	<b>\$368,430</b>	<b>\$335,370</b>

**ACCOUNT 5228 VEHICLE MAINTENANCE**

**ACCOUNT NARRATIVE**

This account has four (4) employees: Maintenance Director, Automotive Technician II and Automotive Technician III, and a Utility Worker.

This account maintains rolling stock and other equipment, such as lawnmowers, generators, weed eaters, chainsaws, and pumps. The department also maintains the vehicles for the Housing Authority.

Additionally, it conducts a preventive maintenance program on all vehicles at 3,000 mile intervals and performs daily minor and major repairs. It also does some fabrication work, fixes flats, and mounts and balances all new tires, as well as service calls. This account has personnel on standby for emergency repairs on weekends and holidays.

This account is also responsible for the ordering and maintaining inventory of parts and tires.

The Maintenance Director has completed the S.C. Safety Office Training Program. He is certified by the State as a CDL License Examiner and has trained, tested, and issued CDL Licenses. This program remains on a continued basis due to changes or additions in personnel.

**Detail of Personnel Services**

<b><u>Position</u></b>	<b><u>No.</u></b>
Maintenance Director	1
Auto Technician II	1
Auto Technician III	1
Utility Worker	1
TOTAL	4

**ACCOUNT NARRATIVE**

The expenditures of the account are allocated to the vehicle and maintenance account of each department that has vehicles and equipment maintained by this department.

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**FISCAL YEAR 2020  
REGULAR EMPLOYEES  
UTILITIES**

	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>
UTILITIES						
ADMINISTRATION	3	4	4	4	4	3(1)
SUPPORT SERVICES	4	4	4	4	4	4
ELECTRIC	8	8	9	8	8	9 (2)
WATER	14	14	15	14	14	14
WASTEWATER	7	6	6	5	5	5
GAS	10	10	10	10	11	12 (3)
<b>TOTAL</b>	<b>46</b>	<b>46</b>	<b>48</b>	<b>45</b>	<b>46</b>	<b>47</b>

1. Assistant Utilities Director removed
2. Lineman position added
3. Heavy Equipment Operator added

DEPT: UTILITY ADMINISTRATION - #5231

<b>LINE</b>	<b>LINE ITEM</b>	<b>FY2019 BUDGETED</b>	<b>FY2019 ESTIMATED</b>	<b>FY2020 PROPOSED</b>
5001	SALARY,REGULAR	\$316,850	\$316,850	\$226,850
5002	SALARY,OVERTIME	2,000	2,000	2,000
5004	LONGEVITY PAY	7,460	7,460	3,540
5011	INSURANCE-MED./LIFE/BUY BACK	35,930	35,930	22,980
5012	RETIREMENT	47,290	47,290	35,930
5013	SOCIAL SECURITY	25,240	25,240	17,980
5014	WORKER'S COMPENSATION	880	880	680
5015	CHRISTMAS BONUS	300	300	230
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$435,950</b>	<b>\$435,950</b>	<b>\$310,190</b>
5100	MISCELLANEOUS	\$7,500	\$7,500	\$2,500
5110	ADVERTISING	1,000	1,000	1,000
5117	COMMUNICATIONS	35,000	35,000	30,000
5136	MAINTENANCE CONTRACTS & LEASES	5,000	5,000	5,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	12,000	12,000	18,000
5139	EQUIPMENT LEASE	8,000	8,000	5,000
5144	TOOLS AND EQUIPMENT	2,000	2,000	2,000
5145	PRINTING/OFFICE SUPPLIES	5,000	5,000	5,000
5147	PROFESSIONAL SERVICE	20,000	20,000	20,000
5162	TRAINING	2,000	2,000	2,000
5164	COMPUTER SOFTWARE	1,000	1,000	1,000
5166	TRAVEL & BUSINESS	2,000	2,000	2,000
5168	UNIFORMS AND CLOTHING	500	500	500
5171	FUEL	3,000	3,000	3,000
5172	VEHICLE OPERATIONS & MAINT.	1,000	1,000	1,000
<b>TOTAL OPERATING EXPENSE</b>		<b>\$105,000</b>	<b>\$105,000</b>	<b>\$98,000</b>
5305	FURNITURE/OFFICE EQUIPMENT	10,000	10,000	10,000
5330	OTHER EQUIPMENT	0	0	0
<b>TOTAL OPERATING EXPENSE</b>		<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>TOTAL UTILITY ADMINISTRATION</b>		<b>\$550,950</b>	<b>\$550,950</b>	<b>\$418,190</b>

**UTILITIES DEPARTMENT**

**UTILITIES ADMINISTRATION DIVISION**

**ACCOUNT NARRATIVE**

This division consists of three (3) employees: a Utilities Director, Administrative Assistant, and a Mapping Technician.

The division provides administrative services for electric, water, wastewater and gas divisions. Services include general and specific system management, federal and state reporting, and mapping and systems information.

Total salaries, benefits and expenses of the division are allocated to operations expense in the electric, water, wastewater and gas divisions.

Funding Source: Utility Fund

**DETAIL OF PERSONNEL SERVICES**

<u>Position</u>	<u>No.</u>
Utilities Director	1
Administrative Assistant	1
Mapping Technician	<u>1</u>
TOTAL	3

DEPT: SUPPORT SERVICES #5233

<b>LINE</b>	<b>LINE ITEM</b>	<b>FY2019 BUDGETED</b>	<b>FY2019 ESTIMATED</b>	<b>FY2020 PROPOSED</b>
5001	SALARY,REGULAR	\$189,890	\$189,890	\$195,750
5002	SALARY,OVERTIME	6,000	6,000	6,000
5004	LONGEVITY PAY	10,620	10,620	11,900
5011	INSURANCE-MED./LIFE/BUY BACK	22,500	22,500	22,940
5012	RETIREMENT	30,070	30,070	33,250
5013	SOCIAL SECURITY	15,970	15,970	16,520
5014	WORKER'S COMPENSATION	8,160	8,160	6,080
5015	CHRISTMAS BONUS	350	350	350
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$283,560</b>	<b>\$283,560</b>	<b>\$292,790</b>
5114	FACILITY MAINTENANCE	5,000	5,000	5,000
5136	MAINTENANCE CONTRACT	1,500	1,500	1,500
5139	EQUIPMENT LEASE	1,500	1,500	2,000
5144	TOOLS AND EQUIPMENT	9,000	9,000	7,500
5145	PRINTING/OFFICE SUPPLIES	700	700	700
5149	REGULATORY FEES AND LICENSE	500	500	500
5158	SPECIAL CONTRACTS	15,000	15,000	15,000
5159	SPECIALIZED DEPT SUPPLIES	25,000	25,000	25,000
5162	TRAINING	1,000	1,000	1,000
5166	TRAVEL AND BUSINESS	1,000	1,000	1,000
5168	UNIFORMS AND CLOTHING	2,000	2,000	3,000
5170	UTILITIES	20,000	20,000	20,000
5171	FUEL	5,000	5,000	3,000
5172	VEHICLE OPERATIONS & MAINTENANCE	3,500	3,500	3,500
<b>TOTAL OPERATING EXPENSE</b>		<b>\$90,700</b>	<b>\$90,700</b>	<b>\$88,700</b>
5325	MOTOR VEHICLE	\$0	\$0	\$0
5330	OTHER EQUIPMENT	\$0	\$0	\$0
<b>TOTAL- WAREHOUSE</b>		<b>\$374,260</b>	<b>\$374,260</b>	<b>\$381,490</b>

**UTILITIES DEPARTMENT**  
**SUPPORT SERVICES DIVISION**  
**ACCOUNT NARRATIVE**

This division consists of four (4) employees: a Warehouse/Procurement Agent, Maintenance Technician, Warehouseman, and a Service Locator.

The division provides purchasing technical and construction services for the City as a whole. Services include purchasing, inventory control, maintenance and calibration of all utilities' control equipment. The Special Projects Coordinator is also responsible for the City's electric and gas SCADA system.

Total salaries, benefits and expenses of the division are allocated to Operations Expense in the electric, water, wastewater and gas divisions. Also, the costs of any work performed by the Warehouseman, for other funds within the City, will be reimbursed to the Utility Fund.

Funding Sources: Utility Fund

**Detail of Personnel Services**

<b><u>Position</u></b>	<b><u>No.</u></b>
Warehouse/Procurement Agent	1
Maintenance Technician	1
Warehouseman	1
Service Locator	<u>1</u>
<b>TOTAL</b>	<b>4</b>

DEPT: UTILITIES DEPARTMENT

DIVISION: ELECTRIC

LINE	LINE ITEM 032-005-5243	FY2019 BUDGETED	FY2019 ESTIMATED	FY2020 PROPOSED
5001	SALARY,REGULAR	\$316,490	\$316,490	\$371,770
5002	SALARY,OVERTIME	40,000	40,000	40,000
5004	LONGEVITY PAY	19,370	19,370	20,900
5011	INSURANCE-MED./LIFE	79,660	79,660	91,750
5012	RETIREMENT	56,140	56,140	70,140
5013	SOCIAL SECURITY	29,160	29,160	33,560
5014	WORKERS COMP	21,840	21,840	16,100
5015	CHRISTMAS BONUS	530	530	600
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$563,190</b>	<b>\$563,190</b>	<b>\$644,820</b>
5109	POWER FOR RESALE	\$14,269,220	\$14,269,220	\$12,212,230
5136	MAINTENANCE CONTRACT	\$10,000	\$10,000	\$10,000
5139	EQUIPMENT LEASE	3,000	3,000	3,000
5144	TOOLS AND EQUIPMENT	10,000	10,000	10,000
5147	PROFESSIONAL SERVICES	40,000	40,000	40,000
5158	SPECIAL CONTRACTS	210,000	210,000	210,000
5159	SPECIALIZED DEPT. SUPPLIES	246,000	246,000	256,000
5162	TRAINING	5,000	5,000	5,000
5166	TRAVEL AND BUSINESS	3,000	3,000	3,000
5168	UNIFORMS AND CLOTHING	8,000	8,000	8,000
5170	UTILITIES	1,500	1,500	1,500
5171	FUEL	11,500	11,500	14,000
5172	VEHICLE OPERATIONS & MAINTENANCE	21,500	21,500	21,500
<b>TOTAL OPERATING EXPENSE</b>		<b>\$569,500</b>	<b>\$569,500</b>	<b>\$582,000</b>
<b>ALLOCATIONS</b>				
6000	VEHICLE MAINTENANCE	\$40,210	\$40,210	\$40,250
6001	FINANCE	299,350	299,350	307,020
6002	UTILITY ADMINISTRATION	135,240	135,240	104,550
6003	SUPPORT SERVICES	93,570	93,570	95,380
6004	GENERAL FUND	112,480	112,480	152,970
6005	TRANSFER	883,420	883,420	898,380
<b>TOTAL ALLOCATIONS</b>		<b>\$1,564,270 *</b>	<b>\$1,564,270</b>	<b>\$1,598,550 *</b>
<b>CAPITAL EXPENDITURES-032-005-5253</b>				
	EQUIPMENT REPLACEMENT	\$220,000	\$220,000	\$46,000
	CONSTRUCTION	636,450 **	636,450	380,000 **
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$856,450</b>	<b>\$856,450</b>	<b>\$426,000</b>
<b>TOTAL ELECTRIC DIVISION BEFORE</b>				
	DEBT SERVICE	\$17,822,630	\$17,822,630	\$15,463,600
	DEBT SERVICE	163,740	164,660	144,510
<b>TOTAL ELECTRIC DIVISION</b>		<b>\$17,986,370</b>	<b>\$17,987,290</b>	<b>\$15,608,110</b>

\*ALLOCATIONS FOR ADMINISTRATION ARE SHOWN AS SEPARATE LINE ITEMS.

\*\*CAPITAL CONSTRUCTION REPRESENTS LINE AND SERVICE EXTENSION IMPROVEMENTS, INCLUDING IMPROVEMENTS PERFORMED BY THE CITY'S WORKFORCE. PERSONNEL COSTS ARE INCLUDED.

**ACCOUNT: ELECTRIC**

**ACCOUNT NARRATIVE**

This division consists of nine (9) employees: a Construction and Maintenance Supervisor, Assistant Supervisor, six (6) Linemen II, and one (1) Lineman III.

The division provides for the operation, construction and maintenance of the City's electric distribution system. Service is provided both inside and outside the corporate limits to approximately 6,850 customers. Wholesale power is purchased from Lockhart Power Company through a billing arrangement with the Piedmont Municipal Power Agency (PMPA).

Funding Source: Utility Fund

**Detail of Personnel Services**

<b><u>Position</u></b>	<b><u>No.</u></b>
Construction & Maintenance Supervisor	1
Assistant Supervisor	1
Linemen II	6
Lineman III	1
<b>TOTAL</b>	<b>9</b>

## DEPT: UTILITIES DEPARTMENT

## DIVISION: WATER

LINE	LINE ITEM	FY2019 BUDGETED	FY2019 ESTIMATED	FY2020 PROPOSED
5001	SALARY,REGULAR	\$641,330	\$648,940	\$669,530
5002	SALARY,OVERTIME	\$54,000	\$54,000	\$54,000
5004	LONGEVITY PAY	\$17,740	\$21,900	\$16,680
5011	INSURANCE-MED./LIFE	\$98,630	\$102,950	\$104,990
5012	RETIREMENT	\$96,690	\$105,540	\$115,180
5013	SOCIAL SECURITY	\$55,120	\$56,030	\$57,230
5014	WORKERS COMP	\$26,950	\$19,920	\$14,800
5015	CHRISTMAS BONUS	730	750	\$630
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$991,190</b>	<b>\$1,010,030</b>	<b>\$1,033,040</b>
5114	BUILDING MAINTENANCE	\$10,000	\$10,000	\$10,000
5116	CHEMICALS	220,000	225,000	\$230,000
5138	MEMBERSHIPS/SUBSCRIPTIONS	1,000	1,000	\$1,000
5139	MAINTENANCE CONTRACT	2,000	2,000	\$7,500
5139	EQUIPMENT LEASE	2,000	2,000	\$2,000
5144	TOOLS AND EQUIPMENT	23,000	23,000	\$20,000
5145	PRINTING/OFFICE SUPPLIES	\$200	\$200	\$200
5147	PROFESSIONAL SERVICES	56,000	56,000	\$56,000
5149	REGULATORY FEES AND LICENSE	26,000	26,000	\$26,000
5158	SPECIAL CONTRACTS	97,000	97,000	\$102,000
5159	SPECIALIZED DEPT. SUPPLIES	204,000	224,000	\$201,500
5162	TRAINING	4,000	4,000	\$4,000
5166	TRAVEL AND BUSINESS	3,000	3,000	\$3,000
5168	UNIFORMS AND CLOTHING	8,000	8,000	\$8,000
5169	FUEL-GENERATOR	4,500	4,500	\$4,500
5170	UTILITIES	438,000	480,000	\$470,000
5171	FUEL	9,500	9,500	\$11,500
5172	VEHICLE OPERATIONS & MAINTENANCE	21,500	18,500	\$15,500
<b>TOTAL OPERATING EXPENSE</b>		<b>\$1,129,700</b>	<b>\$1,193,700</b>	<b>\$1,172,700</b>
<b>ALLOCATIONS</b>				
	VEHICLE MAINTENANCE	\$41,950	\$40,210	\$40,250
	FINANCE	293,130	299,350	\$307,020
	UTILITY ADMINISTRATION	130,040	135,240	\$104,550
	SUPPORT SERVICES	94,610	93,570	\$95,380
	GENERAL FUND	111,260	112,480	\$152,970
	TRANSFER	173,000	177,330	\$176,170
<b>TOTAL ALLOCATIONS</b>		<b>\$843,990 *</b>	<b>\$858,180 *</b>	<b>\$876,340 *</b>
<b>CAPITAL EXPENDITURES</b>				
	EQUIPMENT REPLACEMENT	\$0	\$155,000	\$30,000
	CONSTRUCTION	\$1,141,930 **	\$973,000 **	\$1,421,500 **
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$1,141,930</b>	<b>\$1,128,000</b>	<b>\$1,451,500</b>
<b>TOTAL WATER DIVISION BEFORE</b>				
<b>DEPRECIATION AND DEBT SERVICE</b>		<b>\$4,106,810</b>	<b>\$4,189,910</b>	<b>\$4,533,580</b>
	DEBT SERVICE	468,620	468,630	467,170
<b>TOTAL WATER DIVISION</b>		<b>\$4,575,430</b>	<b>\$4,658,540</b>	<b>\$5,000,750</b>

\*ALLOCATIONS FOR ADMINISTRATION ARE SHOWN AS SEPARATE LINE ITEMS.

\*\*CAPITAL CONSTRUCTION REPRESENTS LINE AND SERVICE EXTENSION IMPROVEMENTS, INCLUDING IMPROVEMENTS PERFORMED BY THE CITY'S WORKFORCE. PERSONNEL COSTS ARE INCLUDED.

**ACCOUNT: WATER**

**ACCOUNT NARRATIVE**

This division consists of fourteen (14) employees: a Construction and Maintenance Supervisor, Assistant Supervisor, Serviceman, four (4) Heavy Equipment Operators, a Water Plant Supervisor, and six (6) Water Plant Operators.

The division provides for the operation, construction and maintenance of the City's water distribution system. Service is provided to approximately 6,018 active customers. Service is also provided to five (5) rural water companies through master meters for each company.

Funding Sources: Utility Fund

**Detail of Personnel Services**

<b><u>Position</u></b>	<b><u>No.</u></b>
Construction and Maintenance Supervisor	1
Assistant Supervisor	1
Serviceman	1
Heavy Equipment Operators	4
Water Plant Supervisor	1
Water Plant Operators	<u>6</u>
<b>TOTAL</b>	<b>14</b>

DEPT: UTILITIES DEPARTMENT

DIVISION: WASTEWATER

LINE	LINE ITEM	FY2019 BUDGETED	FY2019 ESTIMATED	FY2020 PROPOSED
5001	SALARY,REGULAR	\$263,900	\$263,900	\$270,760
5002	SALARY,OVERTIME	26,000	26,000	26,000
5004	LONGEVITY PAY	12,710	12,710	14,040
5011	INSURANCE-MED./LIFE	42,840	42,840	43,670
5012	RETIREMENT	44,070	44,070	48,370
5013	SOCIAL SECURITY	23,390	23,390	24,030
5014	WORKERS COMP	10,880	10,880	8,000
5015	CHRISTMAS BONUS	380	380	400
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$424,170</b>	<b>\$424,170</b>	<b>\$435,270</b>
5114	BUILDING MAINTENANCE	\$20,000	\$20,000	\$20,000
5116	CHEMICALS	41,000	41,000	41,000
5136	MAINTENANCE CONTRACT	7,500	7,500	7,500
5139	EQUIPMENT LEASE	600	600	600
5144	TOOLS AND EQUIPMENT	13,000	13,000	12,000
5145	PRINTING/OFFICE SUPPLIES	300	300	300
5147	PROFESSIONAL SERVICES	65,000	65,000	45,000
5149	REGULATORY FEES AND LICENSE	11,000	11,000	10,000
5158	SPECIAL CONTRACTS	218,000	218,000	173,000
5159	SPECIALIZED DEPT. SUPPLIES	54,000	54,000	52,500
5162	TRAINING	5,000	5,000	5,000
5166	TRAVEL AND BUSINESS	3,000	3,000	2,000
5168	UNIFORMS AND CLOTHING	3,000	3,000	3,000
5169	FUEL-GENERATOR	11,000	11,000	8,000
5170	UTILITIES	400,000	400,000	385,000
5171	FUEL	9,000	9,000	9,000
5172	VEHICLE OPERATIONS & MAINTENANCE	11,000	11,000	11,000
<b>TOTAL OPERATING EXPENSE</b>		<b>\$872,400</b>	<b>\$872,400</b>	<b>\$784,900</b>
<b>ALLOCATIONS</b>				
	VEHICLE MAINTENANCE	\$40,210	\$40,210	\$40,250
	FINANCE	299,350	299,350	307,020
	UTILITY ADMINISTRATION	135,240	135,240	104,550
	SUPPORT SERVICES	93,570	93,570	95,380
	GENERAL FUND	112,480	112,480	152,970
	TRANSFER	143,050	143,050	146,280
<b>TOTAL ALLOCATIONS</b>		<b>\$823,900 *</b>	<b>\$823,900 *</b>	<b>\$846,450 *</b>
<b>CAPITAL EXPENDITURES</b>				
	EQUIPMENT REPLACEMENT	\$32,000	\$32,000	\$32,000
	CONSTRUCTION	1,356,000 **	1,356,000 **	2,005,400 **
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$1,388,000</b>	<b>\$1,388,000</b>	<b>\$2,037,400</b>
<b>TOTAL WASTEWATER DIVISION BEFORE DEPRECIATION AND DEBT SERVICE</b>				
		<b>\$3,508,470</b>	<b>\$3,508,470</b>	<b>\$4,104,020</b>
<b>DEBT SERVICE</b>		<b>733,290</b>	<b>733,290</b>	<b>737,710</b>
<b>TOTAL WASTEWATER DIVISION</b>		<b>\$4,241,760</b>	<b>\$4,241,760</b>	<b>\$4,841,730</b>

\*ALLOCATIONS FOR ADMINISTRATION ARE SHOWN AS SEPARATE LINE ITEMS.

\*\*CAPITAL CONSTRUCTION REPRESENTS LINE AND SERVICE EXTENSION IMPROVEMENTS, INCLUDING IMPROVEMENTS PERFORMED BY THE CITY'S WORKFORCE. PERSONNEL COSTS ARE INCLUDED.

**ACCOUNT: WASTEWATER**

**ACCOUNT NARRATIVE**

This division consists of five (5) employees: one (1) Wastewater Plant Supervisor and four (4) Wastewater Plant Operators.

The division provides for the operation and maintenance of one (1) Wastewater Treatment Plant, fourteen (14) Pumping Stations and 105 miles of Wastewater Collector system. Service is provided to approximately 4,815 customers.

Funding Source: Utility Fund

**Detail of Personnel Services**

<b><u>Position</u></b>	<b><u>No.</u></b>
Wastewater Plant Supervisor	1
Wastewater Plant Operators	4
<b>TOTAL</b>	<b>5</b>

## DEPT: UTILITIES DEPARTMENT

## DIVISION: GAS

LINE	LINE ITEM	FY2019 BUDGETED	FY2019 ESTIMATED	FY2020 PROPOSED
5001	SALARY,REGULAR	\$389,470	\$389,470	\$439,790
5002	SALARY,OVERTIME	32,000	32,000	32,000
5004	LONGEVITY PAY	18,530	18,530	19,710
5011	INSURANCE-MED./LIFE	81,110	81,110	93,150
5012	RETIREMENT	65,070	65,070	78,480
5013	SOCIAL SECURITY	34,100	34,100	38,080
5014	WORKERS COMP	20,880	20,880	15,400
5015	CHRISTMAS BONUS	650	650	680
<b>TOTAL PERSONNEL EXPENSE</b>		<b>\$641,810</b>	<b>\$641,810</b>	<b>\$717,290</b>
5108	<b>GAS FOR RESALE</b>	<b>\$7,167,790</b>	<b>\$7,167,790</b>	<b>\$6,734,830</b>
5117	COMMUNICATIONS	\$5,000	\$5,000	\$5,000
5136	MAINTENANCE CONTRACT	\$7,500	\$7,500	\$7,500
5139	EQUIPMENT LEASE	\$2,000	\$2,000	\$2,000
5144	TOOLS AND EQUIPMENT	10,000	10,000	\$10,000
5147	PROFESSIONAL SERVICES	63,000	63,000	\$43,000
5149	REGULATORY FEES AND LICENCE	11,000	11,000	\$11,000
5158	SPECIAL CONTRACTS	30,000	30,000	\$30,000
5159	SPECIALIZED DEPT. SUPPLIES	125,000	125,000	\$125,000
5162	TRAINING	8,000	8,000	\$8,000
5164	COMPUTER SOFTWARE	1,000	1,000	\$1,000
5166	TRAVEL AND BUSINESS	2,500	2,500	\$2,000
5168	UNIFORMS AND CLOTHING	10,000	10,000	\$10,000
5170	UTILITIES	6,000	6,000	\$6,000
5171	FUEL	18,000	18,000	\$25,000
5172	VEHICLE OPERATIONS & MAINTENANCE	20,000	20,000	\$20,000
<b>TOTAL OPERATING EXPENSE</b>		<b>\$319,000</b>	<b>\$319,000</b>	<b>\$305,500</b>
<b>ALLOCATIONS</b>				
	VEHICLE MAINTENANCE	\$40,210	\$40,210	\$40,250
	FINANCE	299,350	299,350	307,020
	UTILITY ADMINISTRATION	135,240	135,240	104,550
	SUPPORT SERVICES	93,570	93,570	95,380
	GENERAL FUND	112,480	112,480	152,970
	TRANSFER	511,480	511,480	530,900
<b>TOTAL ALLOCATIONS</b>		<b>\$1,192,330 *</b>	<b>\$1,192,330 *</b>	<b>\$1,231,070</b>
<b>CAPITAL EXPENDITURES</b>				
	EQUIPMENT REPLACEMENT	\$70,000	\$70,000	\$80,000
	CONSTRUCTION	536,980	536,980	564,800
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$606,980</b>	<b>\$606,980</b>	<b>\$644,800</b>
<b>TOTAL GAS DIVISION BEFORE DEPRECIATION AND DEBT SERVICE</b>		<b>\$9,927,910</b>	<b>\$9,927,910</b>	<b>\$9,633,490</b>
	<b>DEBT SERVICE</b>	<b>271,800</b>	<b>271,800</b>	<b>271,920</b>
<b>TOTAL GAS</b>		<b>\$10,199,710</b>	<b>\$10,199,710</b>	<b>\$9,905,410</b>

\*ALLOCATIONS FOR ADMINISTRATION ARE SHOWN AS SEPARATE LINE ITEMS.

\*\*CAPITAL CONSTRUCTION REPRESENTS LINE AND SERVICE EXTENSION IMPROVEMENTS,  
INCLUDING IMPROVEMENTS PERFORMED BY THE CITY'S WORKFORCE. PERSONNEL COSTS ARE INCLUDED.

**ACCOUNT: GAS**

**ACCOUNT NARRATIVE**

This division consists of twelve (12) employees: a Construction and Maintenance Supervisor, an Assistant Supervisor, seven (7) Heavy Equipment Operators, a Measurement and Control Dispatcher, a Gas Dispatcher/Serviceman, and a Welder.

The division provides for the operations, construction and maintenance of the City's Gas Distribution System. Service is provided to approximately 6,192 active customers located in Union and Spartanburg counties. Gas is purchased from Transcontinental Gas Pipeline Corporation. The system is comprised of approximately 410 miles of distribution piping.

Funding Source: Utility Fund

**Detail of Personnel Services**

<b><u>Position</u></b>	<b><u>No.</u></b>
Construction & Maintenance Supervisor	1
Assistant Supervisor	1
Heavy Equipment Operator	7
Measurement and Control Dispatcher	1
Gas Dispatcher/Serviceman	1
Welder	1
<b>TOTAL</b>	<b>12</b>

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# **REVENUE MANUAL**

**REVENUE ITEM:        Beginning Fund Balance**

<b>LEGAL AUTHORIZATION:</b>  Code of Ordinances, City of Union FY2020 Budget Ordinance	<b>FUND:</b> General Fund  <b>ACCOUNT CODE:</b> 3110
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**DESCRIPTION OF REVENUE:**

The Fund Balance is a reserved amount stated in dollars which is generated over the previous fiscal years. It is generated by revenues over expenditures. Fund Balance is a residual equity account which records the amount available for expenditures.

**BASE:**

Cash + receivables + inventory + other current assets minus accounts payable, accrued salaries and other liabilities equals Fund Balance.

**COMMENTS:**

The Fund Balance can be reserved by Mayor and Council for specified purposes or left unreserved. Also, insurance proceeds received when the old Union High School building burned were reserved by Mayor and Council to fund future economic projects.

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**REVENUE HISTORY:**

<u>FY</u> <u>2014</u>	<u>FY</u> <u>2015</u>	<u>FY</u> <u>2016</u>	<u>FY</u> <u>2017</u>	<u>FY</u> <u>2018</u>	<u>BUDGETED</u> <u>FY2019</u>	<u>ESTIMATED</u> <u>FY2019</u>	<u>PROPOSED</u> <u>FY2020</u>
2,980,868	3,137,002	3,077,439	3,345,770	3,866,438	3,244,058	3,244,058	2,717,218

**REVENUE ITEM: Current Property Taxes**

<p><b>LEGAL AUTHORIZATION:</b></p> <p>Code of Laws of South Carolina Title 12, Article 3, Chapter 37, Section 12-37-210 Code of Ordinances, City of Union Chapter 22, Section 22-9</p>	<p><b>FUND:</b> General Fund</p> <p><b>ACCOUNT CODE:</b> 10-4110</p>
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**DESCRIPTION OF REVENUE:**  
 The Property Tax is levied on all commercial, residential and other non-exempt real property. In addition, all personal property and manufacturer's equipment and inventory are taxed at an assessed value. The tax is based on two factors: assessed valuation and the current millage rate.

**FEE SCHEDULE:**  
 Property is assessed according to the following ratios:

Owner Occupied Home	=	4% of Market Value
Secondary & Rental Home	=	6% of Market Value
Motor Vehicles	=	6.00% of Market Value 01-01-06
Personal Property	=	Assessed by S.C.T.C.

Assessed Market Value X 4% or 6% X .0898 = Real Estate Tax Bill  
 Assessed Market Value X 6.00 X .0898 = Vehicle Tax Bill

**BASE:**  
 Assessed valuation of land, buildings, personal property less abatements and homestead.

Vehicle taxes are collected by Union County, SC for the City of Union. Valuation of vehicles is based on tables established by the State of South Carolina.

Local Option Sales Tax was established by referendum May 1, 2017.

**COMMENTS:**  
 The proposed millage rate for FY 2020 is 89.8 mills.

**REVENUE HISTORY:**

FY <u>2014</u>	FY <u>2015</u>	FY <u>2016</u>	FY <u>2017</u>	FY <u>2018</u>	FY <u>2019</u>	PROPOSED <u>FY2020</u>
92.5 Mills	92.5 Mills	92.5 Mills	86.8 Mills	86.8 Mills	86.8 Mills	89.8 Mills
\$1,294,252	\$1,250,313	\$1,207,550	\$1,277,854	\$1,803,072	\$1,475,480	\$1,598,580

**REVENUE ITEM: Cost and Penalties on Taxes**

<p><b>LEGAL AUTHORIZATION:</b></p> <p>Code of Laws of South Carolina Title 12, Chapter 51, Section 12-51-30</p>	<p><b>FUND:</b> General Fund</p> <p><b>ACCOUNT CODE:</b> 10-4110-4008</p>
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**DESCRIPTION OF REVENUE:**

Penalties on taxes are the additional amounts the City has the legal right to impose for late payments or failure to pay current levied taxes. Penalties are imposed to deter taxpayers from reaching delinquent status.

**BASE:**

January 16, following year in which taxes were due =	3% penalty
February 2, following year in which taxes were due =	7% penalty
March 17, following year in which taxes were due =	5% penalty
Then into execution: tax + penalties accrued + costs of execution =	tax and penalty due

**COMMENTS:**

Penalties are an uncertain revenue based on the trend illustrated below.

**REVENUE HISTORY:**

<u>FY</u> <u>2014</u>	<u>FY</u> <u>2015</u>	<u>FY</u> <u>2016</u>	<u>FY</u> <u>2017</u>	<u>FY</u> <u>2018</u>	<u>BUDGETED</u> <u>FY2019</u>	<u>ESTIMATED</u> <u>FY2019</u>	<u>PROPOSED</u> <u>FY2020</u>
31,708	26,329	27,302	33,204	25,117	25,000	25,000	25,000

**REVENUE ITEM:        Payment In Lieu Of Taxes/Transfer**

<p><b>LEGAL AUTHORIZATION:</b></p> <p>State Law Provides For The Acceptance Of Cash Payments Instead Of Taxes From Certain Agencies Or Enterprises.</p>	<p><b>FUND:</b>        General Fund</p> <p><b>ACCOUNT CODE:</b>        10-4191</p>
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**DESCRIPTION OF REVENUE:**

Payments in lieu of taxes are currently being accepted by the City of Union from the Housing Authority, the City Utilities Department, and from the City's Solid Waste Management.

**BASE:**

The Housing Authority's fee is made at the end of its fiscal year established for such Project and shall be in an amount equal to either (i) ten percent (10%) of the Shelter Rent actually collected, less utilities, but in no event to exceed ten percent (10%) of the Shelter Rent charged by the local authority in respect to such Project during such fiscal year or (ii) the amount permitted to be paid by applicable state law in effect on the date such payment is made, whichever is the lowest.

The City utility fee is charged to equate the franchise business license fees lost to municipal ownership. This fee shall not exceed 5% of the operating revenues as found in the most recently completed external audit of the City Enterprise Funds.

**REVENUE HISTORY:**

<u>FY</u> <u>2014</u>	<u>FY</u> <u>2015</u>	<u>FY</u> <u>2016</u>	<u>FY</u> <u>2017</u>	<u>FY</u> <u>2018</u>	<u>BUDGETED</u> <u>FY2019</u>	<u>ESTIMATED</u> <u>FY2019</u>	<u>PROPOSED</u> <u>FY2020</u>
1,616,331	1,772,056	1,769,963	1,721,980	1,777,414	1,777,310	1,777,310	1,814,190

**REVENUE ITEM: Business License**

<b>LEGAL AUTHORIZATION:</b>	<b>FUND:</b> General Fund
Code of Laws of South Carolina 12-35-320	<b>ACCOUNT CODE:</b> 10-4210
Code of Ordinances, City of Union, Chapter 5, Article I, Section 5.6	

**DESCRIPTION OF REVENUE:**

The Business License is levied for the purpose of providing regulations as may be required for businesses subject thereto and for the purpose of raising revenue for the General Fund through a privilege tax.

**FEE SCHEDULE:**

<u>CLASS</u>	<u>GROSS REVENUE</u>	<u>MINIMUM FEE</u>	<u>RATE PER THOUSAND OVER MINIMUM</u>
1	\$ 0-2000	\$ 35.00	1.45 per thousand
2	0-2000	40.00	1.50 per thousand
3	0-2000	45.00	1.55 per thousand
4	0-2000	50.00	1.60 per thousand
5	0-2000	55.00	1.65 per thousand
6	0-2000	60.00	1.70 per thousand
7	0-2000	65.00	1.75 per thousand
8	See Individual Business in Class		

Business License Ordinance Book \$10

**COMMENTS:** There are currently over 1000 active business licenses in the City of Union.

**REVENUE HISTORY:**

	<u>FY</u> <u>2014</u>	<u>FY</u> <u>2015</u>	<u>FY</u> <u>2016</u>	<u>FY</u> <u>2017</u>	<u>FY</u> <u>2018</u>	<u>BUDGETED</u> <u>FY2019</u>	<u>ESTIMATED</u> <u>FY2019</u>	<u>PROPOSED</u> <u>FY2020</u>
Business License	1,180,168	1,214,530	1,247,853	1,223,138	1,275,927	1,170,500	1,170,500	1,265,500

**REVENUE ITEM: Building and Utility Permits**

**LEGAL AUTHORIZATION:**

Code of Ordinances, City of Union  
Chapter 4, Article I, Section 4-1  
Chapter 8, Article 1, Section 8-13,  
Chapter 11, Article 1, Section 11-7,  
Chapter 19, Article 1, Section 19-16.

**FUND:** General Fund

**ACCOUNT CODE:** 10-4210

**DESCRIPTION OF REVENUE:**

A Building Permit is a license to erect, demolish, alter, repair or move a structure in compliance with all State and City Codes and Ordinances. A Utility Permit is a license to install and repair plumbing, electrical, and gas service in compliance with all state and city codes and ordinances

**FEE SCHEDULE:**

Effective July 1, 2011.

**COMMENTS:**

**REVENUE HISTORY:**

<u>FY</u> <u>2014</u>	<u>FY</u> <u>2015</u>	<u>FY</u> <u>2016</u>	<u>FY</u> <u>2017</u>	<u>FY</u> <u>2018</u>	<u>BUDGETED</u> <u>FY2019</u>	<u>ESTIMATED</u> <u>FY2019</u>	<u>PROPOSED</u> <u>FY2020</u>
25,398	39,873	43,919	26,596	37,244	26,500	26,500	14,500

**CITY OF UNION  
BUILDING AND UTILITY PERMIT RATES  
(Effective July 1, 2011)**

a)	<u><b>Building Permits</b></u>
<u><b>Total Valuation</b></u>	<u><b>Fees</b></u>
\$ 0.00 to \$250.00	No permit unless inspection required.
\$ 251.00 to \$3,000.00	\$15.00
\$ 3,001.00 to \$50,000.00	\$5.00 per thousand or fraction thereof.
\$ 50,001.00 to \$100,000.00	\$250.00 for the first \$50,000 plus \$3.75 for each additional thousand or fraction thereof.
\$100,001.00 to \$150,000.00	\$437.50 for the first \$100,000 plus \$3.25 for each additional thousand or fraction thereof.
\$150,001.00 to \$200,000.00	\$593.75 for the first \$150,000 plus \$2.50 for each additional thousand or fraction thereof.
\$200,001.00 to \$500,000.00	\$718.75 for the first \$200,000 plus \$2.00 for each additional thousand or fraction thereof.
\$500,001.00 and up	\$1,281.25 for the first \$500,000 plus \$1.25 for each additional thousand or fraction thereof.

**ADDITIONS & NEW CONSTRUCTION – Residential & Commercial**

Fee based on ICC Building Valuation Data.

**MANUFACTURED HOMES SET UP FEE**

For placement of Mobile Home on lot	Use Building Permit Schedule
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b) Moving of Building or Structure (Excluding Mobile Homes)	\$75.00
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Where a police escort is required or where the structure remains on any street for more than two hours, an additional fee equal to the policemen's salary for the time required shall apply.

When the City must move any city utilities to permit the moving, the cost so incurred by the city shall be paid in addition to any other fee.

c) Moving mobile home out of City (This covers the inspection of the sewer cap by the Building Official)	\$15.00
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- d) Demolition of building or structure \$50.00
- e) Signs – Fee same as building permit schedule. (If illuminated, will require an electrical permit.)
- f) Fences – Fee same as building permit schedule. (Must meet zoning regulations.)
- g) Swimming Pools – Public \$40.00  
Private \$25.00
- h) Grading & Excavating – Fee same as building permit schedule.

**Electrical Permit Fees**

- a) Base fee for issuing permit \$15.00

**Services**

Residential – 100 amp service	\$10.00
Residential – 200 amp service	\$20.00
Commercial Service	\$35.00
Temporary Pole	\$15.00

**Branch Circuits**

Each Branch Circuit Over current Device	<u>Residential</u>	<u>Commercial</u>
Single Pole	\$1.00	\$1.50
Double Pole	\$2.00	\$2.50
Triple Pole	\$3.00	\$3.50

- b) Electrical permit fees for mobile homes same as residential.

**HVAC Permit Fees**

Fee for inspecting heating, ventilating, ductwork, air-conditioning & refrigeration systems.	\$15.00 for the first \$1,000.00 plus \$5.00 for each additional \$1,000 or fraction thereof.
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**Plumbing Permit Fees**

Any permit requiring inspection--- Minimum	\$15.00
For each plumbing fixture, floor drain or trap (includes water & drainage piping)	\$ 3.50

**Re-inspection Fees**

<b>First and Second re-inspection on same job</b>	<b>\$15.00</b>
<b>Third or more re-inspection on same job</b>	<b>\$25.00</b>

**Penalties for Violation**

**Where work for which a permit is required by this code is started or proceeded with, prior to obtaining said permit, the fee shall be doubled, but the payment of such double fee shall not relieve any person from fully complying with the Violation Section for each code.**

**Other Fees**

<b>Re-zoning, Use Permitted on Review &amp; Special Exceptions</b>	<b>Actual cost billed to customer</b>
<b>Review Construction Plans</b>	<b>½ of Building Permit Cost</b>
<b>Zoning Book Cost</b>	<b>\$10.00</b>
<b>Zoning Map</b>	<b>\$10.00</b>

## SEWER CONNECTION CHARGES

- (A) **Enumerated.** The following charges shall be made for all connections to sewer lines:
- (1) A single-family dwelling shall pay a connection charge of three hundred dollars (\$300.00).
  - (2) A multi-family dwelling (two or more units) shall pay a connection charge of three hundred dollars (\$300.00) for the first dwelling unit and one hundred and fifty dollars (\$150.00) for each additional dwelling unit.
  - (3) Hotels and motels shall pay a connection charge of three hundred dollars (\$300.00) for the first bath and seventy-five dollars (\$75.00) for each additional bath.
  - (4) Any other structure or building including but not limited to schools, hospitals, public and commercial buildings shall pay a charge for each connection to a sewer line of five hundred dollars (\$500.00) for the first fixture unit or less and five dollars (\$5.00) for each additional fixture unit.
  - (5) To relocate an existing sewer tap a fee of up to one hundred and fifty dollars (\$150.00) will be charged to cover the cost of a Romac Tapping Saddle.
- (B) **Determination of fixture units.** In determining the number of fixture units applicable to a given building or structure, the provisions and tables as set forth in the International Plumbing Code as it may be amended from time to time will be applicable in determining the connection charges under this section.
- (C) Any sewer connection fees are payable by the General Contractor with the building permit. (By ordinance adopted.)

**REVENUE ITEM: Local Government Fund - Aid To Subdivisions**

<b>LEGAL AUTHORIZATION:</b>  Code of Laws of South Carolina Title 6 Chapter 27 - Section 6-27-30 and 6-27-40	<b>FUND:</b> General Fund  <b>ACCOUNT CODE:</b> 10-4350
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**DESCRIPTION OF REVENUE:**

In the annual general appropriations act, an amount equal to not less than four and one-half percent of General Fund Revenues of the latest completed fiscal year must be appropriated to the Local Government Fund.

**BASE:**

The distribution of monies to local government is as follows: Sixteen and seven hundred twenty-two thousandths percent must be distributed to municipalities. Of the total distributed to municipalities, each municipality must receive an amount based on the ratio that the municipality's population is of the population of all municipalities in this State according to the most recent United States Census. Revenues from this source have remained constant over the last couple of years, with revenue from this source remaining basically unchanged.

**COMMENTS:**

This revenue is based on the economy of the State of South Carolina. This revenue source will probably not be fully funded for FY2020.

**REVENUE HISTORY:**

<u>FY</u> <u>2014</u>	<u>FY</u> <u>2015</u>	<u>FY</u> <u>2016</u>	<u>FY</u> <u>2017</u>	<u>FY</u> <u>2018</u>	<u>BUDGETED</u> <u>FY2019</u>	<u>ESTIMATED</u> <u>FY2019</u>	<u>PROPOSED</u> <u>FY2020</u>
182,121	183,717	183,717	192,211	189,572	185,000	185,000	185,000

**REVENUE ITEM: Accommodations Tax**

<p><b>LEGAL AUTHORIZATION:</b></p> <p>Code of Laws of South Carolina Title 12, Chapter 35, Article VI, Section 12-35-710 and 12-35-720 and Title 6, Chapter 4 Section 6-4-10</p>	<p><b>FUND:</b> General Fund</p> <p><b>ACCOUNT CODE:</b> 10-4350</p>
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**DESCRIPTION OF REVENUE:**

Accommodations Tax is a 2% additional sales tax levied on the gross proceeds for the rental of transient accommodations, including campgrounds. The State of South Carolina collects the tax and distributes the proceeds back to the City.

**FEE SCHEDULE:**

The Accommodations Tax is remitted to the City annually.

**BASE:**

State law provides that the first \$25,000 received by a municipality be allocated to the General Fund and be exempt from all other requirements of the Act.

State law provides that until collections reach \$50,000, all funds are allocated to the General Fund. Once the \$50,000 threshold is reached, the funds must be allocated according to Section 6-4-10 of the South Carolina Code.

**REVENUE HISTORY:**

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>BUDGETED FY2019</u>	<u>ESTIMATED FY2019</u>	<u>PROPOSED FY2020</u>
67,026	69,254	72,912	76,112	80,377	70,000	70,000	70,000

**REVENUE ITEM: Homestead Exemption Tax**

**LEGAL AUTHORIZATION:**

Code of Laws of South Carolina Title 12,  
Chapter 37, Sections 250, 252, 255, 260,  
265, 266, 290; Homestead Exemption Tax  
Provisions Sections 270, 275, 280  
Homestead Tax Reimbursement

**FUND:** General Fund

**ACCOUNT CODE:** 10-4350-4068

**DESCRIPTION OF REVENUE:**

The City is reimbursed by the Comptroller General from the General Fund of the state for any tax loss due to the Homestead Exemption. Reimbursement is received on an annual basis and is based on the Tax Levy. The 2016-2017 Tax Levy increased from 84.2 to 86.8 mills and will remain unchanged for FY 2019/2020.

**COMMENTS:**

The Homestead Exemption provides that the first fifty thousand dollars of the fair market value for the dwelling place of persons is exempt from municipal property taxes when such persons have been residents of the State for at least one year, have reached the age of 65 years on or before December 31, or any persons who have been classified as permanently disabled or any person who is legally blind.

**REVENUE HISTORY:**

<u>FY</u> <u>2014</u>	<u>FY</u> <u>2015</u>	<u>FY</u> <u>2016</u>	<u>FY</u> <u>2017</u>	<u>FY</u> <u>2018</u>	<u>BUDGETED</u> <u>FY2019</u>	<u>ESTIMATED</u> <u>FY2019</u>	<u>PROPOSED</u> <u>FY2020</u>
152,652	150,341	133,170	138,148	136,605	130,000	130,000	130,000

**REVENUE ITEM: Merchant's Inventory Tax**

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<b>LEGAL AUTHORIZATION:</b>  Code of Laws of South Carolina Title 12, Chapter 37, Sections 450, 890, 970, 1410 and 1420	<b>FUND:</b> General Fund  <b>ACCOUNT CODE:</b> 10-4350
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**DESCRIPTION OF REVENUE:**

The City is reimbursed for the revenue lost as a result of the business inventory tax phase-out. The Comptroller General authorizes the State Treasurer to issue this reimbursement check on an annual basis.

**COMMENTS:**

Assessments for property taxation of fixtures are determined by the South Carolina Tax Commission from property tax returns once a year. Effective for tax years after December 31, 1984, the inventory of business establishments shall be exempt from property tax as follows: for 1985, seventeen percent (17%); for 1986, fifty percent (50%); and for 1987 and years after, one hundred percent (100%).

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**REVENUE HISTORY:**

<u>FY</u> <u>2014</u>	<u>FY</u> <u>2015</u>	<u>FY</u> <u>2016</u>	<u>FY</u> <u>2017</u>	<u>FY</u> <u>2018</u>	<u>BUDGETED</u> <u>FY2019</u>	<u>ESTIMATED</u> <u>FY2019</u>	<u>PROPOSED</u> <u>FY2020</u>
28,066	28,065	28,065	28,065	28,066	28,060	28,060	28,060

**REVENUE ITEM:                   Manufacturer Exemption Tax**

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**LEGAL AUTHORIZATION:**

Code of Laws of South Carolina Title  
Section 11-11-150

**FUND:**           General Fund

**ACCOUNT CODE: 10-4-4350-4075**

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**DESCRIPTION OF REVENUE:**

Funds to reimburse all local-taxing entities the amount of revenue not collected as a result of the additional depreciation more than eighty percent allowed for manufacturers' machines and equipment.

**COMMENTS:**

The City will receive this tax on an annual basis.

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**REVENUE HISTORY:**

<u>FY</u> <u>2015</u>	<u>FY</u> <u>2016</u>	<u>FY</u> <u>2017</u>	<u>FY</u> <u>2018</u>	<u>BUDGETED</u> <u>FY2019</u>	<u>ESTIMATED</u> <u>FY2019</u>	<u>PROPOSED</u> <u>FY2020</u>
6,981	8,427	9,127	9,761	8,400	8,400	9,000

**REVENUE ITEM: Motor Carrier Taxes**

<b>LEGAL AUTHORIZATION:</b>  Code of Laws of South Carolina Title 12, Chapter 37	<b>FUND:</b> General Fund  <b>ACCOUNT CODE:</b> 10-4-4350-4010
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**DESCRIPTION OF REVENUE:**

The taxes and payments in lieu of taxes are collected by the State and will be disbursed to counties on a monthly basis. The distribution for each county is determined on the ratio of total federal and state highway miles within each county during the preceding calendar year to the total federal and state highway miles within all counties of this State during the same preceding calendar year. The revenue collected by the State is comprised of two sources: 1) a one-time fee on trailers and semi-trailers collected by the Department of Public Safety, and 2) an annual property tax on motor carrier vehicles collected by the Department of Revenue. In turn, the County Treasurer must distribute this revenue to every governmental entity levying a property tax in that county area.

**COMMENTS:**

The City will receive this tax on an annual basis.

**REVENUE HISTORY:**

<u>FY</u> <u>2015</u>	<u>FY</u> <u>2016</u>	<u>FY</u> <u>2017</u>	<u>FY</u> <u>2018</u>	<u>BUDGETED</u> <u>FY2019</u>	<u>ESTIMATED</u> <u>FY2019</u>	<u>PROPOSED</u> <u>FY2020</u>
14,893	10,073	15,680	17,378	10,000	10,000	12,000

**REVENUE ITEM: Fines, Forfeitures, and Fees**

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<b>LEGAL AUTHORIZATION:</b>  Code of Ordinances, City of Union FY2020 Budget Ordinance	<b>FUND:</b> General Fund  <b>ACCOUNT CODE:</b> 10-4410
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**DESCRIPTION OF REVENUE:**

This revenue is generated through bonds posted for release of individuals being held in the City jail or for traffic fines. The amount of fine is set by the City Judge according to the type case to be tried in City Court. Bond money is collected and receipted by the Public Safety Department at the end of each month, and net bail bonds are transferred to the General Fund after disposition of cases.

**BASE:**

This revenue source is based on the enforcement of City of Union codes and ordinances and state statutes.

**COMMENTS:**

The revenues listed below are net amounts kept by the City for fines and forfeitures. State fines are imposed in addition to normal fines for the violation. Those fines are remitted directly to the State.

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**REVENUE HISTORY:**

<u>FY</u> <u>2014</u>	<u>FY</u> <u>2015</u>	<u>FY</u> <u>2016</u>	<u>FY</u> <u>2017</u>	<u>FY</u> <u>2018</u>	<u>BUDGETED</u> <u>FY2019</u>	<u>ESTIMATED</u> <u>FY2019</u>	<u>PROPOSED</u> <u>FY2020</u>
97,491	74,613	104,992	91,588	55,039	83,500	83,500	60,500

**REVENUE ITEM: Interest on Investments**

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<b>LEGAL AUTHORIZATION:</b>  Code of Laws of South Carolina Title 6, Chapter 5, Section 6-5-10 and 6-5-20	<b>FUND:</b> General Fund  <b>ACCOUNT CODE:</b> 10-4600-4104
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**DESCRIPTION OF REVENUE:**

As a part of its cash management program, the City invests all available funds in interest-bearing accounts. Periodically, funds are invested in Certificates of Deposit or U.S. Treasury obligations.

**BASE:**

This revenue is based on a cash management program which utilizes the City's cash flow position to earn additional funds.

**COMMENTS:**

Interest earnings reflect a declining fund balance, with stabilized interest rates projected for FY 2020.

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**REVENUE HISTORY:**

<u>FY</u> <u>2014</u>	<u>FY</u> <u>2015</u>	<u>FY</u> <u>2016</u>	<u>FY</u> <u>2017</u>	<u>FY</u> <u>2018</u>	<u>BUDGETED</u> <u>FY2019</u>	<u>ESTIMATED</u> <u>FY2019</u>	<u>PROPOSED</u> <u>FY2020</u>
4,793	8,597	9,483	7,967	1,520	1,300	1,300	3,000

**REVENUE ITEM: Solid Waste Collection Fees**

<b>LEGAL AUTHORIZATION:</b>  Code of Ordinances, City of Union, FY2020 Budget Ordinance	<b>FUND:</b> Solid Waste Management  <b>ACCOUNT CODE:</b> 12-4-4190-4042 12-4-4190-4044 12-4-4190-4046
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**DESCRIPTION OF REVENUE:**

This revenue is generated through collection of fees for Solid Waste Collection, which includes curbside garbage pickup, yard waste removal and pickup at local retail/commercial establishments/institutions.

- FEE SCHEDULE:**
- A. Residential = \$17.00 per month per cart
  - B. Retail/Commercial Establishments/Institutions = \$17.00 per month
  - C. (1) Additional cart may be added at an additional \$17.00 per month per cart.
  - D. Effective date - July 1, 2019

**BASE:**

All customers, which include all customers that reside in multi-family dwellings, will be charged a monthly fee of \$17.00. Additional carts may be added at an additional \$17.00 per month per cart.

**COMMENTS:**

The implementation of a Solid Waste Management Fund is due to the increased cost of moving and disposing of solid waste.

**REVENUE HISTORY:**

<u>FY</u> <u>2014</u>	<u>FY</u> <u>2015</u>	<u>FY</u> <u>2016</u>	<u>FY</u> <u>2017</u>	<u>FY</u> <u>2018</u>	<u>BUDGETED</u> <u>FY2019</u>	<u>ESTIMATED</u> <u>FY2019</u>	<u>PROPOSED</u> <u>FY2020</u>
712,729	757,412	761,182	761,141	770,027	759,500	759,500	807,000

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**REVENUE ITEM: Service Connection Charges**

<b>LEGAL AUTHORIZATION:</b> Code of Ordinances, City of Union, FY2020 Budget Ordinance	<b>FUND:</b> Utility Fund  <b>ACCOUNT CODE:</b> 32-4150; 32-4160; 32-4170; 32-4180
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**DESCRIPTION OF REVENUE:**

This revenue is derived from connection charges collected by the City for all utility services.

**Service Connection Charge (to include transfer of service or temporary service)**

- 1) For a customer desiring either electric, water, or sewer, or a combination of the three, a \$20 service connection charge applies.
- 2) For a customer desiring gas service, a \$30 service connection charge applies.
- 3) For a customer desiring electric, water, sewer and gas, a \$50 service connection charge applies.  
(All connection charges will be included on customer's first bill.)

**Change of Name**

No charge will be applicable for those customers requesting a bonafide name change only, where that particular account is not currently in arrears. This applies to those customers requesting the account be transferred to their name due to death of a spouse, marriage, divorce, and other extenuating circumstances. If any other changes are necessary involving a trip by the serviceman, a transfer charge is applicable. **Persons requesting name changes under this section are required to execute appropriate service agreements.**

**Reconnection Fee**

- 1) See Utility Billing Ordinance. \$25 between the hours of 8 a.m. to 4 p.m. (Monday - Friday). \$75 after hours. After hours charges for the Jonesville/Pacolet area begin at 3 p.m.

**Returned Check Fee**

A returned check fee of \$30 will be imposed on any customer whose check is returned for non-sufficient funds or a closed account.

**Basic Facilities Charges**

A minimum base facility charge will be charged any location having multiple families or locations on (1) one meter. This applies to electric, water, wastewater, or natural gas. City policy, with the exception of a building with multiple dwellings or apartment complexes require a separate meter.

**Deceased Customers**

A letter will be mailed to a deceased customer's address 30 days after the City is notified of the death. The City of Union must establish responsibility for future payment of the account, and a new service contract will need to be signed by another party within 30 days, after which services may be disconnected unless other arrangements have been made.

**Statute of Limitations**

Section 15-3-530 allows a three year statute of limitations for claims arising from invoiced services rendered on a monthly basis.

**Landlords and New Tenants**

If a landlord rents his/her property to a new tenant, the landlord must pay all past-due bills owed by landlord or owner to the City before services can be turned on for the tenant at the rental location.

**Deposits**

**New customer - a person who has never had service, or a person whose services have been disconnected and those services have been terminated in the City's system.**

A maximum deposit may be required up to an amount equal to an estimated average bill for a new customer or a maximum deposit may be required up to an amount equal to the average based on the experience of the preceding twelve months or portion of the year, if on a seasonal basis.

Minimum deposit if required - two hundred dollars (\$200)

All deposits may be subject to review based on the actual experience of the customer. The amount of the deposit may be adjusted upward or downward to reflect the actual billing experience and payment habits of the customer.

A schedule of deposits based upon an analysis of sixty days' usage of customers may be utilized in determining deposits required by the City of Union.

Special offerings may be exempt as determined by the City of Union; i.e. subdivision lighting, outdoor lighting, etc.

**Deposits, continued**

Interest on Deposits - Simple interest at the current effective rate per annum, if you qualify.

Interest shall be accrued annually and payment made of such interest shall be made to the customer at least every two years or less and at the time the deposit is returned. This payment will be a credit to balance owed. If customer has a zero balance, payment will be by check.

The deposit shall cease to draw interest on the date it is returned, on the date the service is terminated, or on the date the notice is sent to the customer's last known address that the deposit is no longer required.

Deposit shall be refunded completely with interest after two years unless the customer has had two consecutive thirty-day arrears, or more than two non-consecutive thirty-day arrears, in the past twenty-four months.

**Convenience Fees**

Beginning July 1, 2014 the City has added a convenience fee for the cost of processing credit cards for payments made to the City. This will include the payment of taxes, utility bills and solid waste fees, permits and business license fees, and fines and fees collected by Public Safety. The convenience fee will be revenue neutral with the City just passing on the fee charged.

**Meter Tampering Fees**

\$200 - first offense      \$300 - second offense

Third offense may be subject to administrative civil penalties as authorized by section 6-11-285 of the code of laws of South Carolina.

**No Free Service**

No utility services shall be furnished or rendered free of charge to any person.

**Monthly Billing; delinquency Penalties; Cut-Off of Service; Reconnection Fees**

All metered accounts will be read monthly and billed monthly to the customer. If any bill shall remain unpaid for more than thirty (30) days from billing date, all service shall be forthwith discontinued until said customer shall have paid his past-due account and a reconnection fee of twenty-five dollars (\$25.00) during normal working hours and fifty dollars (\$50.00) on weekends and after hours. No reconnections shall be made between the hours of 9:00 p.m. and 7:00 a.m.

Mayor or City Council may, upon review of unusual or hardship situations, extend the cut-off date of services for a reasonable length of time. Past-due amounts, or service connection charges shall not be waived under any circumstance.

**Effect of Nondelivery of Bill**

While the City will make every reasonable effort to see that each customer receives such customer's bill, no responsibility will be assumed for nondelivery when same has been mailed at the post office. The customer shall supply the correct mailing address to the City or any changes to a mailing address in writing.

**Place of Payment**

All charges for utility services are due and payable at the collecting office in the City Hall building or other designated collecting agent.

**Fee for Convenience Cut-off and Cut-on**

For payment of \$25.00 fee, the City will allow any customer a convenience cut-off and cut-on as a protective device during periods of absence from the premises. Actual cut-off and cut-on must be accomplished by the City and does not relieve the customer of any obligation to pay the minimum charges as set forth in the schedule of fees. The fee of \$25.00 will be due when the service is reconnected.



**CITY OF UNION, SOUTH CAROLINA  
UTILITY DEPARTMENT  
ELECTRIC RATE SCHEDULE A**

**RESIDENTIAL SERVICE  
(Rate Code 001)**

**AVAILABILITY:** This schedule is available only to residential customers in residences, condominiums, mobile homes, or individually-metered apartments.

**TYPE OF SERVICE:** The City of Union will normally supply the equipment necessary and will deliver to the Customer through one meter at one delivery point, mutually satisfactory to the City and the Customer, 60-cycle alternating current electricity of the phase and voltage desired by the Customer, provided electricity of the phase and voltage desired by the Customer is available generally in the area in which service is desired.

**RATES:** Monthly charges will be calculated as follows:

Basic Facilities Charge: **\$10.50 per month**

Energy Charge:

For All KWH **\$0.13100 per KWH**

PLUS a Purchased Power Adjustment charge (PPA), if applicable.

South Carolina Sales Tax will be added to the above charge, if applicable.

**PAYMENT:** Bills are due and payable at the offices of the City's Utility Department.

**Effective Date: 07-01-2017**

**CITY OF UNION, SOUTH CAROLINA  
UTILITY DEPARTMENT  
ELECTRIC RATE SCHEDULE B**

**RESIDENTIAL SERVICE  
ELECTRIC WATER HEATING AND SPACE CONDITIONING  
(Rate Code 002)**

**AVAILABILITY:** This schedule is available only to residential customers in residences, condominiums, mobile homes, or individually-metered apartments, and is applicable where electric water heating and environmental space conditioning are utilized.

**TYPE OF SERVICE:** The City of Union will normally supply the equipment necessary and will deliver to the Customer through one meter at one delivery point, mutually satisfactory to the City and the Customer, 60-cycle alternating current electricity of the phase and voltage desired by the Customer, provided electricity of the phase and voltage desired by the Customer is available generally in the area in which service is desired.

**RATES:** Monthly charges will be calculated as follows:

Basic Facilities Charge: **\$10.50 per month**

Energy Charge:

For All KWH **\$0.12261 per KWH**

PLUS a Purchased Power Adjustment charge (PPA), if applicable.

South Carolina Sales Tax will be added to the above charges, if applicable.

**PAYMENT:** Bills are due and payable at the offices of the City's Utility Department.

**Effective Date: 07-01-2017**

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**CITY OF UNION, SOUTH CAROLINA  
UTILITY DEPARTMENT  
ELECTRIC RATE SCHEDULE C**

**COMMERCIAL  
(Rate Code 003, 006, 019)**

**AVAILABILITY:** This schedule is available to any non-residential customer. This schedule is not available for resale, breakdown, or parallel operation.

**TYPE OF SERVICE:** The City of Union will normally supply the equipment necessary and will deliver to the Customer through one meter at one delivery point, mutually satisfactory to the City and the Customer, 60-cycle alternating current electricity of the phase and voltage desired by the Customer, provided electricity of the phase and voltage desired by the Customer is available generally in the area in which service is desired.

**RATES:** Monthly charges will be calculated as follows:

Basic Facilities Charge: **\$14.70 per month**

Demand Charge:

First 30 KW **No Charge**

Above 30 KW **\$12.60 per KW**

Energy Charge:

For the first 125 KWH per KW billing demand

First 4,000 KWH **\$0.14299 per KWH**

All over 4,000 KWH **\$0.09142 per KWH**

All over 125 KWH per KW billing demand

First 10,000 KWH **\$0.12261 per KWH**

All over 10,000 KWH **\$0.09142 per KWH**

PLUS a purchased Power Adjustment charge (PPA), if applicable.

**Effective Date: 07-01-2017**

## COMMERCIAL ELECTRIC RATE SCHEDULE C (CONTINUED)

**DETERMINATION OF BILLING DEMAND:** The demand for billing purposes each month shall be the highest average KW measured in any 30-minute interval during the month, or a minimum of 30 KW. The City will install a permanent demand meter when the monthly consumption of the Customer exceeds 3,000 KWH for a six-month period.

South Carolina Sales tax will be added to the above charges, if applicable.

**PAYMENT:** Bills are due and payable at the offices of the City's Utility Department.

**Effective Date: 07-01-2017**

**CITY OF UNION, SOUTH CAROLINA  
UTILITY DEPARTMENT  
ELECTRIC RATE SCHEDULE D**

**INDUSTRIAL  
(Rate Code 007, 010)**

**AVAILABILITY:** This schedule is available only to establishments classified as "Manufacturing Industries" by the Stand Industrial Classification Manual published by the United States Government, and where more than 50% of the electric energy consumption of such establishment is used for its manufacturing processes.

Service under this Schedule shall be used solely by the contract Customer in a single enterprise, located entirely on a single, contiguous premise.

This Schedule is not available for auxiliary or breakdown service. Power delivered under this Schedule shall not be used for resale or exchange or in parallel with other electric power or as a substitute for power contracted for or which may be contracted for, under any other Schedule of the City, except at the option of the City, under special terms and conditions expressed in writing in the contract with the Customer.

The obligations of the City in regard to supplying power are dependent upon its securing and retaining all necessary rights-of-way, privileges, franchises and permits, for the delivery of such power. The City shall not be liable to any Customer or applicant for power in the event it is delayed in, or is prevented from furnishing the power by its failure to secure and retain such rights-of-way, privileges, franchises and permits.

**TYPE OF SERVICE:** The City of Union will normally supply the equipment necessary and will deliver to the Customer through one meter at one delivery point, mutually satisfactory to the City and the Customer, 60-cycle alternating current electricity of the phase and voltage desired by the Customer, provided electricity of the phase and voltage desired by the Customer is available generally in the area in which service is desired.

**Effective Date: 07-01-2017**

**ELECTRIC RATE SCHEDULE D – INDUSTRIAL – (CONTINUED)**

**RATES:** Monthly charges will be calculated as follows:

Basic Facilities Charge: **\$21.00** per month

Demand Charge:

First 30 KW No Charge

Above 30 KW **\$ 12.60** per KW

Energy Charge:

For the first 125 KWH per KW billing demand

First 4,000 KWH **\$0.15018** per KWH

All over 4,000 KWH **\$0.09263** per KWH

All over 125 KWH per KW billing demand

First 10,000 KWH **\$0.12381** per KWH

All over 10,000 KWH **\$0.09263** per KWH

PLUS a Purchased Power Adjustment charge (PPA), if applicable.

**DETERMINATION OF BILLING DEMAND:** The demand for billing purposes each month shall be the highest average KW measured in any 30-minute interval during the month, or a minimum of 30 KW. The City will install a permanent demand meter when the monthly consumption of the Customer exceeds 3,000 KWH for a six-month period.

South Carolina Sales tax will be added to the above charges, if applicable.

**PAYMENT:** Bills are due and payable at the offices of the City's Utility Department.

**Effective Date: 07-01-2017**

**CITY OF UNION, SOUTH CAROLINA  
UTILITY DEPARTMENT  
ELECTRIC RATE SCHEDULE E**

**CHURCH  
(Rate Code 015, 018)**

**AVAILABILITY:** This schedule is available only to churches. This schedule is not available for resale, breakdown, or parallel operation.

**TYPE OF SERVICE:** The City of Union will normally supply the equipment necessary and will deliver to the Customer through one meter at one delivery point, mutually satisfactory to the City and the Customer, 60-cycle alternating current electricity of the phase and voltage desired by the Customer, provided electricity of the phase and voltage desired by the Customer is available generally in the area in which service is desired.

**RATES:** Monthly charges will be calculated as follows:

Basic Facilities Charge: **\$13.65 per month**

Demand Charge:

First 20 KW **No Charge**

Above 20 KW **\$12.60 per KW**

Energy Charge:

First 5,000 KWH **\$0.12810 per KWH**

All over 5,000 KWH **\$0.08063 per KWH**

PLUS a Purchased Power Adjustment charge (PPA), if applicable.

**DETERMINATION OF BILLING DEMAND:** The demand for billing purposes each month shall be the highest average KW measured in any 30-minute interval during the month, or a minimum of 20 KW. The City will install a permanent demand meter when the monthly consumption of the Customer exceeds 3,000 KWH for a six-month period.

South Carolina Sales Tax will be added to the above charges, if applicable.

**PAYMENT:** Bills are due and payable at the offices of the City's Utility Department.

**Effective Date: 07-01-2017**

**CITY OF UNION, SOUTH CAROLINA  
UTILITY DEPARTMENT  
SECURITY LIGHT RATE SCHEDULE**

	<u>Without Pole</u>	<u>With Pole</u>
100 watt HPS	6.96	8.11
100 watt metal halide	6.96	8.11
250 watt HPS	11.01	12.16
400 watt HPS (cobra head)	11.59	12.74
400 watt metal halide (cobra head)	15.05	16.22
400 watt HPS (wide)	16.22	17.37
400 watt metal halide (wide)	17.95	19.11
1000 HPS	20.85	24.31
1000 watt metal halide (sport light)	24.31	27.79

Rates do not include sales tax.

**Effective Date: 07-01-2012**

**REVENUE ITEM: Electric Tap Fee**

<b>LEGAL AUTHORIZATION:</b>  Code of Ordinances, City of Union FY2020 Budget Ordinance	<b>FUND: Utility</b>  <b>ACCOUNT CODE: 32-4150</b>
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**DESCRIPTION OF REVENUE:**

A new electric customer who has paid all appropriate connection fees and permits must pay a fee to have an electric tap installed and connected onto the City's system.

**FEE SCHEDULE & OTHER REQUIREMENTS:**

- I. Electrical permits may be obtained by the homeowner or licensed electrician.
- II. Temporary service (tool house connection with proper equipment provided by customer) \$75.
- III. Underground Service
  - A. Residential Service - up to 200 amp  
No charge up to 100 linear feet. For each additional foot required over 100 linear feet, the fee is \$2.50 per linear foot. This is applicable for the residence only. Fees for underground service to additional facilities at a residence such as a garage, shop, outbuildings.etc., up to a 200 amp single phase service are \$250 minimum charge up to 100 linear feet and \$2.50 per linear foot over 100 linear feet (Effective 11-17-09)
  - B. Commercial Service
    - 1) Up to 200 amp single phase - \$250 minimum charge up to 100 linear feet. For each additional foot required over 100 linear feet, the fee is \$2.50 per linear foot.
    - 2) Up to 300 amp three phase - \$350 minimum charge up to 100 linear feet. For each additional foot required over 100 linear feet, the fee is \$5 per linear foot.
    - 3) Up to 400 amp three phase - \$500 minimum charge up to 100 linear feet. For each additional foot required over 100 linear feet, the fee is \$7.50 per linear foot.
    - 4) All underground service will be measured from the nearest pole on the property or from the point the service enters the property.

**REVENUE ITEM: Electric Tap Fee**

<b>LEGAL AUTHORIZATION:</b>  Code of Ordinances, City of Union FY2020 Budget Ordinance	<b>FUND: Utility</b>  <b>ACCOUNT CODE: 32-4150</b>
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**DESCRIPTION OF REVENUE:**

A new electric customer who has paid all appropriate connection fees and permits must pay a fee to have an electric tap installed and connected onto the City's system.

**FEE SCHEDULE & OTHER REQUIREMENTS:**

- I. Electrical permits may be obtained by the homeowner or licensed electrician.
- II. Temporary service (tool house connection with proper equipment provided by customer) \$75.
- III. Underground Service
  - A. Residential Service - up to 200 amp  
No charge up to 100 linear feet. For each additional foot required over 100 linear feet, the fee is \$2.50 per linear foot. This is applicable for the residence only. Fees for underground service to additional facilities at a residence such as a garage, shop, outbuildings.etc., up to a 200 amp single phase service are \$250 minimum charge up to 100 linear feet and \$2.50 per linear foot over 100 linear feet (Effective 11-17-09)
  - B. Commercial Service
    - 1) Up to 200 amp single phase - \$250 minimum charge up to 100 linear feet. For each additional foot required over 100 linear feet, the fee is \$2.50 per linear foot.
    - 2) Up to 300 amp three phase - \$350 minimum charge up to 100 linear feet. For each additional foot required over 100 linear feet, the fee is \$5 per linear foot.
    - 3) Up to 400 amp three phase - \$500 minimum charge up to 100 linear feet. For each additional foot required over 100 linear feet, the fee is \$7.50 per linear foot.
    - 4) All underground service will be measured from the nearest pole on the property or from the point the service enters the property.

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**REVENUE ITEM:** Water Usage

**LEGAL AUTHORIZATION:**

Code of Ordinances, City of Union,  
FY2020 Budget Ordinance

**FUND:**

Utility Fund

**ACCOUNT CODE:**

32-4160

**DESCRIPTION OF REVENUE:**

This revenue is derived from water payments collected from all water service customers.

**FEE SCHEDULE:**

See Water Rate Schedule: Effective July 1, 2018

**BASE:**

The approximately 6,018 active water service accounts are billed monthly.

**COMMENTS:**

An annual study of water rates began in FY 2008 and continue for FY 2020.

**REVENUE HISTORY:**

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>BUDGETED FY2019</u>	<u>ESTIMATED FY2019</u>	<u>PROPOSED FY2020</u>
3,362,162	3,447,375	3,449,583	3,525,380	3,507,145	3,437,280	3,437,280	3,532,020

**CITY OF UNION, SOUTH CAROLINA  
UTILITY DEPARTMENT  
WATER RATE SCHEDULE**

	<u>Inside City</u>	<u>Outside City</u>
Customer Service Charge	*	*
<u>Volume Charge per 1000 Gallons</u>		
	<u>Inside City</u>	<u>Outside City</u>
Residential (050, 051)	\$ 3.71	\$ 5.56
Commercial (052, 053)	\$ 2.96	\$ 4.48
Industrial/Economic Development (054, 055)		
First 1,000,000 gallons/month	\$ 3.27	\$ 4.69
1,000,000 – 2,000,000 gallons/month	\$ 2.79	\$ 4.18
Over 2,000,000 gallons/month	\$ 2.46	\$ 3.68
Institutional (056, 057)	\$ 3.08	\$ 4.72
	(Schools, Hospitals, Churches)	
Water Districts (058)	<b>By Special Contract</b>	
Fire Sprinklers/\$/Month/Account (090)		\$ 36.50
Customer Service Charge Service	<u>Inside City</u>	<u>Outside City</u>
* Meter size = 3/4, 5/8, 1 or 1½ inch	\$ 9.01	\$ 13.52
* Meter size = 2 inch	\$ 25.68	\$ 30.19
* Meter size = 3, 4 or 6 inch (except water districts)	\$ 27.76	\$ 32.27

**Effective Date: 07-01-2018**

**REVENUE ITEM: Water Tap Fee**

**LEGAL AUTHORIZATION:**

Code of Ordinances, City of Union  
FY2020 Budget Ordinance

**FUND: Utility**

**ACCOUNT CODE: 32-4160**

**DESCRIPTION OF REVENUE:**

A new water customer who has paid all appropriate connection fees and permits must pay a fee to have a water tap installed and connected onto the City's system.

**FEE SCHEDULE:**

<u>Meter Size</u>	<u>Fee</u>
3/4"	\$650.00
1"	\$850.00
1-1/2"	\$1,050.00
2"	\$3,200.00
Above 2"	call for quote

NOTE: The above fees provide for the tap, installation of service line at the street right-of-way line. (Effective 07/01/12)

**RELOCATION OF WATER TAP:**

An amount not to exceed the cost of a new tap will be charged to relocate a water tap.

**BASE:**

Water tap fee is based on the cost of material, labor and overhead needed to provide a water connection to the City's Water System.

**COMMENTS:**

The City of Union shall require that any Owner of property situated outside the Municipal Limits who desires Water/Sewer Utility Services for said property must first, as a condition for and in consideration of, the City of Union allowing connection and use of its Water/Sewer System execute a Water and/or Sewer Service Agreement and Restrictive Covenant with the City of Union.

**REVENUE HISTORY:**

<u>FY</u> <u>2014</u>	<u>FY</u> <u>2015</u>	<u>FY</u> <u>2016</u>	<u>FY</u> <u>2017</u>	<u>FY</u> <u>2018</u>	<u>BUDGETED</u> <u>FY2019</u>	<u>ESTIMATED</u> <u>FY2019</u>	<u>PROPOSED</u> <u>FY2020</u>
16,578	3,787	15,380	22,600	19,390	12,000	12,000	5,000

**REVENUE ITEM: Sewer Usage**

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<b>LEGAL AUTHORIZATION:</b>  Code of Ordinances, City of Union, FY2020 Budget Ordinance	<b>FUND:</b> Utility Fund  <b>ACCOUNT CODE:</b> 32-4170
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**DESCRIPTION OF REVENUE:**

This revenue is derived from sewer bill payments collected by the City from all sewer service customers.

**FEE SCHEDULE:**

See Wastewater Rate Schedule: Effective for July 1, 2018

**BASE:**

The approximately 4,815 active sewer service accounts are billed monthly.

**COMMENTS:**

An annual study of wastewater rates began in FY 2008 and continue for FY 2020.

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**REVENUE HISTORY:**

<u>FY</u> <u>2014</u>	<u>FY</u> <u>2015</u>	<u>FY</u> <u>2016</u>	<u>FY</u> <u>2017</u>	<u>FY</u> <u>2018</u>	<u>BUDGETED</u> <u>FY2019</u>	<u>ESTIMATED</u> <u>FY2019</u>	<u>PROPOSED</u> <u>FY2020</u>
2,278,592	2,523,573	2,858,543	2,875,356	2,973,205	2,946,000	2,946,000	3,039,160

**CITY OF UNION, SOUTH CAROLINA  
UTILITY DEPARTMENT  
WASTEWATER RATE SCHEDULE A**

**RESIDENTIAL (060,061)**

	<u>Inside City</u>	<u>Outside City</u>
Customer Service Charge	<b>\$ 14.20</b>	<b>\$ 21.30</b>
Volume Charge (per 1000 gals. metered water)	<b>\$ 4.89</b>	<b>\$ 7.35</b>
Maximum Bill (12,000 gallons)	<b>\$ 72.88</b>	<b>\$109.50</b>

NOTE: Minimum for master metered multiple units is dependent on number of units.

**COMMERCIAL (062,063)**

	<u>Inside City</u>	<u>Outside City</u>
Customer Service Charge/Minimum Bill	<b>\$ 14.20</b>	<b>\$ 21.30</b>
Volume Charge (per 1000 gals. metered water)	<b>\$ 4.89</b>	<b>\$ 7.35</b>

**INDUSTRIAL/ECONOMIC DEVELOPMENT (064,065)**

	<u>Inside City</u>	<u>Outside City</u>
Customer Service Charge/Minimum Bill	<b>\$ 14.20</b>	<b>\$ 21.30</b>
First 1,000,000 gallons/month	<b>\$ 4.89</b>	<b>\$ 7.35</b>
1,000,000 – 2,000,000 gallons/month	<b>\$ 3.09</b>	<b>\$ 4.63</b>
Over 2,000,000 gallons/month	<b>\$ 1.28</b>	<b>\$ 1.94</b>
BOD*	<b>\$0.17/lb.</b>	<b>\$0.17/lb.</b>
TSS*	<b>\$0.17/lb.</b>	<b>\$0.17/lb.</b>

\* A surcharge of \$0.17 per pound of Biochemical Oxygen Demand (BOD) and \$0.17 per pound of Suspended Solids in excess of 300 mg/l per month, as estimated by the City's Utilities Department Industrial Wastewater Monitoring Program, is added to the customer service charge.

Credit will be allowed for metered water which is not discharged into the City's Wastewater System which can be demonstrated by the customer by installation of additional metering at customer's expense.

**Effective Date: 07-01-2018**

**CITY OF UNION, SOUTH CAROLINA  
UTILITY DEPARTMENT  
WASTEWATER RATE SCHEDULE B**

**SEPTIC TANK WASTE DISPOSAL**

Septic Tank Waste Disposal	\$ 100.00/load
<i>After Hours Septic Tank Waste Disposal *</i>	<i>\$ 200.00/load</i>

**INDUSTRIAL PRETREATMENT PROGRAM-ADMINISTRATIVE FEES**

**Permit Application Processing and Renewal Fees:**

Low Volume User	\$ 150.00
Significant Industrial User	\$ 500.00

**Annual Administration and Inspection Fees:**

Low Volume User	\$ 480.00
Significant Industrial User W/O Pretreatment	\$ 900.00
Significant Industrial User W/Pretreatment	\$1200.00

**Effective Date: 09-01-2014\***

**REVENUE ITEM: Sewer Tap Fee**

<b>LEGAL AUTHORIZATION:</b>  Code of Ordinances, City of Union, FY2020 Budget Ordinance	<b>FUND: Utility</b>  <b>ACCOUNT CODE: 32-4170</b>
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**DESCRIPTION OF REVENUE:**

A new sewer customer who has paid all appropriate connection fees and permits must pay a fee to have a sewer tap installed and connected onto the City's system. To relocate an existing tap where a new Romac tapping saddle is required, a fee of up to \$150 will be charged.

**FEE SCHEDULE:**

See Sewer Connection Charge in Revenue Manual (page 123).

**BASE:**

Sewer tap fee is based on the cost of material, labor and overhead needed to provide sewer connection to the City's sewer system.

**COMMENTS:**

The City of Union shall require that any Owner of property situated outside the Municipal Limits who desires Water/Sewer Utility Services for said property must first, as a condition for and in consideration of, the City of Union allowing connection and use of its Water/Sewer System execute a Water and/or Sewer Service Agreement and Restrictive Covenant with the City of Union.

**REVENUE HISTORY:**

<u>FY</u> <u>2014</u>	<u>FY</u> <u>2015</u>	<u>FY</u> <u>2016</u>	<u>FY</u> <u>2017</u>	<u>FY</u> <u>2018</u>	<u>BUDGETED</u> <u>FY2019</u>	<u>ESTIMATED</u> <u>FY2019</u>	<u>PROPOSED</u> <u>FY2020</u>
800	1,060	2,614	6,029	4,910	3,000	3,000	1,000

**REVENUE ITEM: Gas Usage**

<b>LEGAL AUTHORIZATION:</b>  Code of Ordinances, City of Union, FY2020 Budget Ordinance	<b>FUND:</b> Utility Fund  <b>ACCOUNT CODE:</b> 32-4180
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**DESCRIPTION OF REVENUE:**

This revenue is derived from gas payments collected by the City from all gas service customers.

**FEE SCHEDULE:**

See Gas Rate Schedule: Effective July 1, 2012.

**BASE:**

Approximately 6,159 active gas service accounts are billed monthly.

**COMMENTS:**

We estimate the replacement costs for an excess flow valve to be within the range of \$300 to \$1,000, should it be required. The cost to install such device on an existing residential gas service line is \$300.

**REVENUE HISTORY:**

<u>FY</u> <u>2014</u>	<u>FY</u> <u>2015</u>	<u>FY</u> <u>2016</u>	<u>FY</u> <u>2017</u>	<u>FY</u> <u>2018</u>	<u>BUDGETED</u> <u>FY2019</u>	<u>ESTIMATED</u> <u>FY2019</u>	<u>PROPOSED</u> <u>FY2020</u>
12,561,150	11,159,979	9,483,096	10,178,441	10,586,923	11,089,420	11,089,420	10,625,220

**REVENUE ITEM:**

**Excess Flow Valve - Existing Services**

**LEGAL AUTHORIZATION:**

Code of Ordinances, City of Union  
FY2020 Budget Ordinance

**FUND:**

Utility Fund

**ACCOUNT CODE:**

32-4180

**NATURAL GAS EXCESS FLOW VALVE CUSTOMER NOTIFICATION:**

Pipeline and Hazardous Materials Safety Administration (PHMSA) has requested all natural gas utilities to notify customers about excess flow valves (EFV) and install an EFV if the customer requests one, 49 CFR 192.383(e). Should the customer desire installation of this device, the customer must agree to pay all associated costs including materials and labor. The City of Union began installing excess flow valves if requested on qualified residential natural gas service lines in 2007. Beginning April, 2009, EFVs were installed on all qualified new residential natural gas service lines.

The cost to install such a device on existing residential natural gas service lines is \$300.00, if conditions allow.

An excess flow valve is a device designed to restrict gas flow in a customer's natural gas service line by automatically closing in the event that a service line is broken, completely out, torn apart, or otherwise separated, usually caused by some type of excavation or digging.

A natural gas service line is the piping from the gas main in the street to the customer meter set and runs underground through the customer's yard.

Restricting gas flow after a gas service line is damaged may decrease the potential for property damage and/or injury.

If a customer requests installation of an excess flow valve, and agrees to pay the cost at the time of installation, the City of Union will perform the installation. Please note that EFVs cannot be installed on some service lines due to high gas flow, low pressure, or other factors. If you request an EFV but your service line cannot accommodate an EFV, we will let you know.

The customer must agree to pay any and all future maintenance costs associated with an excess flow valve including:

- Excavation cost for valve removal and/or replacement
- Pavement and/or landscaping replacement associated with any necessary excavation
- All associated material and labor costs

We estimate the replacement costs to be within the range of \$300 to \$1,000, should it be required.

EFV replacement may be necessary if you add additional gas appliances, such as a pool heater or emergency generator that exceeds the capacity of the EFV.

EFV replacement may be necessary if the EFV malfunctions (sticks open or closed).

Industry experience is that EFVs rarely malfunction.

**Additional information:**

- Installation of an excess flow valve is not mandatory.
- An excess flow valve will not protect against the following events:
  - Customer appliance gas leaks
  - Small gas service line punctures
  - Gas meter set leaks

The City of Union makes no express warranty for continued proper excess flow valve operation under normal use conditions and/or false valve closure under any gas system operating conditions.

For your safety, always call 811 to have gas lines and other buried utilities marked before allowing anyone to dig in your yard.

**CITY OF UNION, SOUTH CAROLINA  
UTILITY DEPARTMENT  
GAS RATE SCHEDULE A**

**RESIDENTIAL**  
**(Rate Code 040)**

Basic Facilities Charge (Minimum Bill) \$ 9.40

Plus \$0.66 per CCF/Base Volume Charge  
Plus cost of gas\*

Plus purchased gas adjustment charge (PGA), if applicable.

**SMALL COMMERCIAL**  
**(Meter Size=<275 CFH)**  
**(Rate Code 045)**

Basic Facilities Charge (Minimum Bill) \$ 11.80

Plus \$0.61 per CCF/Base Volume Charge  
Plus cost of gas\*

Plus purchased gas adjustment charge (PGA), if applicable.

**LARGE COMMERCIAL**  
**(Meter Size=>275 CFH)**  
**(Rate Code 41)**

Basic Facilities Charge (Minimum Bill) \$16.70

Plus \$0.59 per CCF/Base Volume Charge  
Plus cost of gas\*

Plus purchased gas adjustment charge (PGA), if applicable.

**Effective Date: 07-01-2012**

**CITY OF UNION, SOUTH CAROLINA  
UTILITY DEPARTMENT  
GAS RATE SCHEDULE B**

**INTERRUPTIBLE  
(Rate Code 042)**

This industrial rate is available by special contract only and requires a minimum usage of 50 MCF per day. An alternate fuel source must be available.

All volumes shall be billed at actual cost of purchased gas plus \$1.16 per dekatherm or by special contract.

- Cost of gas will be calculated by the actual cost of all gas purchased and shall include transportation cost, brokerage fees and any regulatory fees which may be assessed.

**Effective Date: 07-01-2012**

**REVENUE ITEM: Gas Tap Fee**

<b>LEGAL AUTHORIZATION:</b>  Code of Ordinances, City of Union, FY2020 Budget Ordinance	<b>FUND: Utility</b>  <b>ACCOUNT CODE: 32-4-4180-4276</b>
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**DESCRIPTION OF REVENUE:**

A new gas customer who has paid all appropriate connection fees and permits must pay a fee to have a gas tap installed and connected onto the City's system.

**FEE SCHEDULE:**

Standard 1" service line or less

The City will run the first 100 linear feet or less measured from the street right-of-way to the residence or at a cost of \$300. For each additional foot required over 100 feet, the fee is \$1.50 per linear foot. A rebate of \$300 will be refunded to the customer if a meter and year-round appliance such as a gas cook stove, hot water heater, dryer, or central furnace is installed within six (6) months of the service line installation.

Relocation of gas service line

The charge for relocating a gas service line or meter is actual labor, equipment and material charges not to exceed \$300. Customer is required to sign agreement to pay for applicable charges.

**BASE:**

Gas tap fee is based on the cost of material, labor, and overhead needed to provide a gas connection to the City's Gas System.

**COMMENTS:**

Also included in the tap fee, the City will install an excess flow valve required by federal law.

**REVENUE HISTORY:**

<u>FY</u> <u>2014</u>	<u>FY</u> <u>2015</u>	<u>FY</u> <u>2016</u>	<u>FY</u> <u>2017</u>	<u>FY</u> <u>2018</u>	<u>BUDGETED</u> <u>FY2019</u>	<u>ESTIMATED</u> <u>FY2019</u>	<u>PROPOSED</u> <u>FY2020</u>
19,599	25,557	21,242	20,920	24,482	15,000	15,000	20,000

**REVENUE ITEM: Interest on Investments**

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<b>LEGAL AUTHORIZATION:</b>  Code of Laws of South Carolina Title 6, Chapter 5, Section 6-5-10 and 6-5-20	<b>FUND:</b> Utility Fund  <b>ACCOUNT CODE:</b> 32-4600
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**DESCRIPTION OF REVENUE:**

As a part of its cash management program, the City invests all available funds in interest-bearing accounts. Periodically, funds are invested in Certificates of Deposit or U.S. Treasury obligations.

**BASE:**

This revenue is based on a cash management program which utilizes the City's cash flow position to earn additional funds.

**COMMENTS:**

The outlook is for interest rates to stabilize for the next year.

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**REVENUE HISTORY:**

<u>FY</u> <u>2014</u>	<u>FY</u> <u>2015</u>	<u>FY</u> <u>2016</u>	<u>FY</u> <u>2017</u>	<u>FY</u> <u>2018</u>	<u>BUDGETED</u> <u>FY2019</u>	<u>ESTIMATED</u> <u>FY2019</u>	<u>PROPOSED</u> <u>FY2020</u>
56,822	71,678	91,351	123,488	197,343	150,000	150,000	200,000

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# APPENDICES

## GLOSSARY OF TERMS

**ACCOUNTING SYSTEM.** The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

**ACTIVITY.** A specific and distinguishable line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible. For example, "food inspection" is an activity performed in the discharge of the "health" function.

**AD VALOREM TAX.** A tax levied on the assessed value of real property. This tax is also known as property tax.

**APPROPRIATION.** A legal authorization granted by a legislative body to make expenditures and to incur obligation for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**ASSESSED VALUATION.** A valuation set upon real estate or other property by a government as a basis for levying taxes.

**AUDIT.** A methodical examination of utilization of resources. It concludes in a written report of its findings. An audit is a test of management's accounting system to determine the extent to which internal accounting controls are both available and being used. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations.

**BOND.** A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that a bond runs for a longer period of time and requires greater legal formality. **General Obligation (G.O.) Bonds** are backed by the full faith and credit of the jurisdiction. **Revenue Bonds** are backed by the income-producing potential of a capital project, i.e., municipal parking garage.

**BUDGET.** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modification, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body. Types of Budgets: Annual Operating Budget - a budget applicable to a single fiscal year; Capital Budget - a plan of proposed capital outlays and the means of financing them; Capital Program Budget - a plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise; and Long-Term Budget - a budget prepared for a period longer than a fiscal year.

**BUDGET ADJUSTMENT.** Legislative mechanism to allow for funds and department expenditures to exceed their original, beginning year allocation. The authorization becomes effective immediately after passage by City Council.

**BUDGET MESSAGE.** A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

**BUDGETARY CONTROL.** The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

**CAPITAL OUTLAY.** Spending on fixed assets. Generally, such acquisitions cost more than a specified amount. For the City, that amount is \$5,000.

**CODING.** (Use Finance Dept. Numbers for Example.) A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information. To illustrate the coding of accounts, the number "5102" might be assigned to expenditures made by the Finance Department and the number "5001" might be used to designate expenditures for personnel services. Expenditures for personnel services in the Finance Department would then be designated for posting and other purposes, by the code "5102-5001". Other examples are the numbering of monthly recurring journal entries to indicate the month and nature of the entry and the numbering of invoices or vouchers so that the number reveals the date of entry.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT.** (CAFR.) The official annual report of a government. It includes five combined statements - Overview (the "liftable" GPFS) and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed statistical section. Every government should prepare and publish a CAFR as a matter of public record.

**CONTINGENCY.** An appropriation of funds to cover unforeseen events that occur during the fiscal year.

**CURRENT TAXES.** Taxes levied and becoming due within one year.

**DEBT.** An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of government include bonds, time warrants, notes, and floating debt. Types of Debt: Bond (See Bond), Note Payable (generally, an unconditional written promise signed by the maker to pay a certain sum in money on demand or at a fixed or determinable time), Time Warrant (a negotiable obligation of a government having a term shorter than bonds and frequently tendered to individuals and firms in exchange for contractual services, capital acquisitions, or equipment purchases), Floating Debt (liabilities other than bonded debt and time warrants, such as account payable), and Long-Term Debt (debt with a maturity of more than one year after the date of issuance).

**DEBT LIMIT.** The maximum amount of general obligated debt which is legally permitted.

**DEBT SERVICE.** The payment of principal and interest on borrowed funds such as bonds.

**DEFICIT.** 1) The excess of the liabilities of a fund over its assets. 2) The excess of expenditures over revenues during an accounting period; or in the case of proprietary funds, the excess of expense over income during an accounting period.

**DELINQUENT TAXES.** Taxes remaining unpaid on and after the date on which a penalty for non-payment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent taxes until abated, cancelled, paid, or converted into tax liens.

**DEPARTMENT.** A major division of the City by function performed.

**ENTERPRISE FUND.** A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities, and solid waste management.

**ENTITY.** The basic unit upon which accounting and/or financial reporting activities focus. The basic governmental legal and accounting entity is the individual fund and account group. Under NCGA Statement I, governmental GAAP reporting entities include (a) the Combined Statements-Overview (the "liftable" GPFS), and (b) financial statements of individual funds (which may be presented as columns or combining statements by fund type, or physically separate individual fund statements, or both). The term "entity" is also sometimes used to describe the composition of "the government as a whole" (whether the library is part of the City or a separate government, whether the school system is part of the County or an independent special district, etc.).

**EXPENDITURES.** Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays. Budgetary Expenditures (decreases in net current assets) are limited in amount to exclude amounts represented by non-current liabilities. Conventional Expenditures (decreases in net financial revenues), in contrast to budgetary expenditures, conventional expenditures are not limited in amount to exclude amounts represented by non-current liabilities.

**FIDUCIARY FUNDS.** Trust and Agency Funds used to account for assets received and held by the City acting in the capacity of an agent or custodian.

**FISCAL YEAR.** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operation. The City of Union's fiscal year is July 1 to June 30.

**FIXED ASSETS.** Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**FUND.** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. There are eight generic fund types found in governmental accounting; General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

**FUND BALANCE.** The fund equity of governmental funds and trust funds.

**GENERAL FUND.** The fund used to account for all financial resources except those required to be accounted for in another fund.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP).** Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is NCGA Statement 1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from, and much broader than, the objectives of business enterprise GAAP financial reports.

**LEVY.** (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

**MILL.** Property tax rate which is based on the valuation of property. A tax rate of 1 mill produces one dollar of taxes on each \$1,000 of property valuation.

**MODIFIED ACCRUAL BASIS.** The accrual basis of accounting adapted to the governmental fund type Spending Measurement Focus. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for: (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

**OPERATING BUDGET.** A budget for general expenditures such as salaries utilities and supplies.

**FUND.** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. There are eight generic fund types found in governmental accounting; General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

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**OPERATING BUDGET.** A budget for general expenditures such as salaries utilities and supplies.

# ORDINANCES

STATE OF SOUTH CAROLINA }  
COUNTY OF UNION }           **ORDINANCE**  
CITY OF UNION }

**AN ORDINANCE TO PROVIDE FOR THE ADOPTION OF A BUDGET, ITS REVENUES AND EXPENDITURES FOR FISCAL YEAR 2019-2020.**

**BE IT ORDAINED** by the Mayor and Council of the City of Union, South Carolina, in council meeting duly assembled,

SECTION 1.           That the attached Budget, prepared by the Mayor of Union, South Carolina, which is incorporated and adopted herein and made a part hereof as "Exhibit A", be and is hereby adopted and established by the Mayor and Council of the City of Union, as the Budget for the City, for the Fiscal Year of 2019-2020.

SECTION 2.           That the Budget shall be for the period beginning July 1, 2019, and ending June 30, 2020, and that said Budget shall be for appropriations and expenditures for the several functions, agencies, and departments, and the legal limit of expenditures, for the City of Union.

SECTION 3.           The Mayor shall have authority to transfer funds within any of the above several categories and such transfers shall be entered on the books of account of the City.

SECTION 4.           The sums appropriated and set forth in the detailed schedule for personnel services shall be paid in accordance with the Pay Plan adopted by City Council, an official copy of which shall be maintained in the office of the Mayor and in the office of the Finance Director. It is the intention of City Council that salaries set forth in the Classification and Compensation Plan shall be paid bi-weekly. Bi-weekly payments shall be one twenty-sixth (1/26) of the annual salary. The City's Classification and Pay Plan has been incorporated into the budget document and is located in the Personnel Report section of the Budget document.

SECTION 5.

All sums received by the City of Union from any source whatsoever, unless by law designated for some special fund or purpose, may be used in meeting the disbursements in Section 2. Should the revenue received from all sources exceed the amount estimated, such excess shall be allocated in the appropriate fund, subject to further action of City Council.

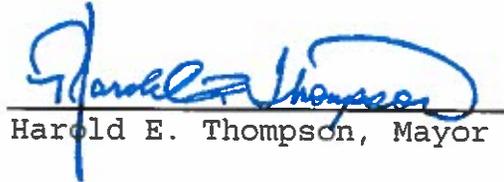
SECTION 6.

This Ordinance shall be effective July 1, 2019.

SECTION 7.

This Ordinance supersedes any other inconsistent ordinance.

**ORDAINED AND ADOPTED** in City Council meeting duly assembled this 20<sup>th</sup> day of June 2019.

  
Harold E. Thompson, Mayor

ATTEST:

  
Gloria Rogers Municipal Clerk

1<sup>st</sup> Reading: May 28, 2019

2<sup>nd</sup> Reading: June 20, 2019

STATE OF SOUTH CAROLINA }  
COUNTY OF UNION } ORDINANCE  
CITY OF UNION }

AN ORDINANCE TO SET THE TAX LEVY FOR THE CITY OF UNION, SOUTH CAROLINA FOR FISCAL YEAR 2019-2020.

BE IT ORDAINED by the Mayor and City Council of the City of Union, South Carolina, in council meeting duly assembled,

SECTION 1. That in the laws of the State of South Carolina, and the Codes of the City of Union, South Carolina, for the purpose of defraying all expenses, the paying of interest on outstanding bonded debt and for the principal due on outstanding bonds as they mature, from the First Day of July, 2019, through the Thirtieth Day of June, 2020, and for other proper corporate purposes, there being, and is hereby imposed and levied and shall hereinafter be collected, the following taxes:

SECTION 2. That there shall be paid on each ONE HUNDRED AND NO/100 DOLLARS (\$100.00) of assessed value of all real estate and personal property on which this Municipal Corporation is authorized or empowered by law to impose a tax in the City of Union and in proportion on less than ONE HUNDRED AND NO/100 DOLLARS (\$100.00) in value, the following amounts:

GENERAL FUND OPERATION PURPOSES  
AND FOR DEBT RETIREMENT

EIGHTY-NINE AND 80/100 (89.8) mills on each One Hundred Dollars (\$100.00) of assessed value, which will produce Eight Dollars and ninety-eight cents (\$8.98) of taxes for each One Hundred Dollars (\$100.00) of assessed valuation.

Should amount above levied exceed the amount received, such excess shall remain in the General Fund to be used as the City Council may direct.

SECTION 3. That when the taxes and assessments or any portion thereof charged against any property or person on the duplicate for the current fiscal year are not paid before January 16, 2020, or thirty (30) days after the mailing of the tax notices, whichever occurs later, the Tax Collector shall add

a penalty of three percent (3%) on the City duplicate, and the Tax Collector shall collect the penalty; and if the taxes, assessments, and penalty are not paid before February 2, 2020, an additional penalty of Seven 7 percent (7%) must be added by the Tax Collector on the City duplicate and collected by the Tax Collector; and if the taxes, assessments and penalties are not paid before March 17, 2020, an additional penalty of five percent (5%) must be added by the Tax Collector on the duplicate, and collected by the Tax Collector; and, if taxes, assessments, and penalties are not paid before July 1, 2020, the Tax Collector shall issue his Tax Execution. The United States postmark is the determining date for mailed payments.

SECTION 4.

On assessments received late from the Union County Auditor's office, or from the Tax Commission, the same payment privileges shall be allowed as provided in the Ordinance to set the Tax Levy for the current year.

SECTION 5.

This Ordinance shall be effective July 1, 2019, and supersedes any other inconsistent ordinances.

ORDAINED AND ADOPTED in City Council Meeting duly assembled this 20<sup>th</sup> day of June 2019\

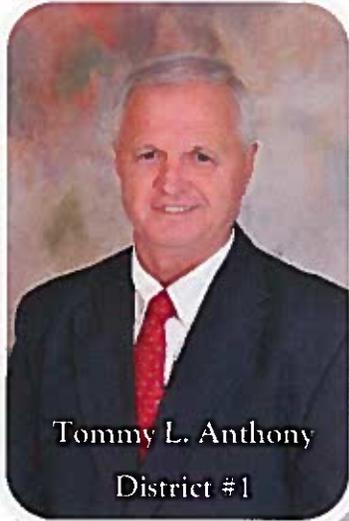
  
Harold E. Thompson - Mayor

ATTEST:

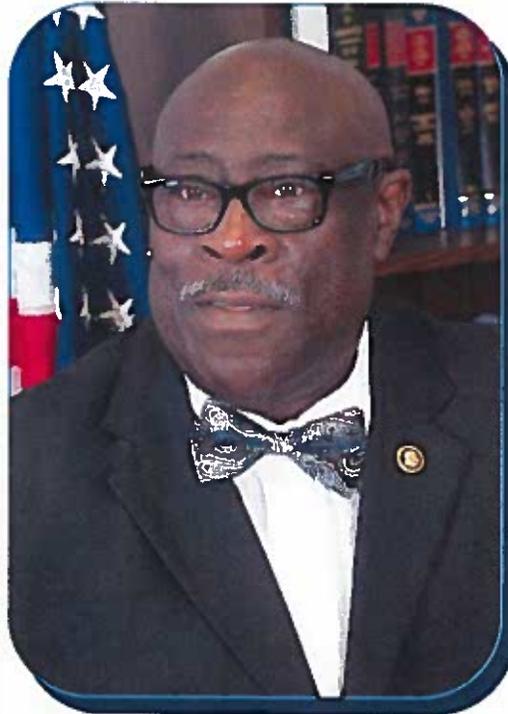
  
Gloria Rogers - Municipal Clerk

1<sup>st</sup> Reading: May 28, 2019  
2<sup>nd</sup> Reading: June 20, 2019

# UNION CITY COUNCIL

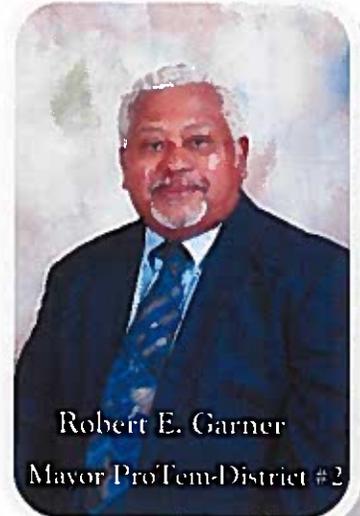


Tommy L. Anthony  
District #1



Mayor

Harold E. Thompson



Robert E. Garner  
Mayor Pro Tem District #2



Vicki C. Morgan  
District #3



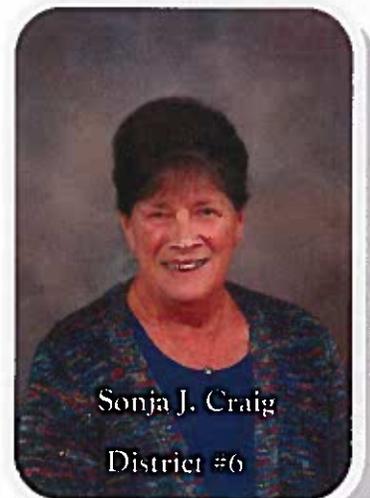
Ricky Todd Harris  
District #4



Pamela G. Sloss  
District #5



*Est. 1823*



Sonja J. Craig  
District #6

# CITY OF UNION SOUTH CAROLINA



## CITY OF UNION MISSION STATEMENT

“The City of Union will at all times provide quality services to all citizens equitably and in a fair, responsive, efficient and caring manner. We value employees who exhibit moral values that stress the importance of treating co-workers and our citizens with respect and fairness. We pledge to communicate and provide leadership effectively equitably with all our citizens, organizations and community at large as we try to develop and maintain a high quality of sustainable living in the City of Union.”

ADOPTED JANUARY 18, 2011  
Implemented by Mayor Harold E. Thompson